

Section	Page Help	Line Item	Line Item Help
Form 2848			<p>The representative(s) you name must list the following in the "Jurisdiction/Identification" column:</p> <ol style="list-style-type: none">Attorney-Enter the two-letter abbreviation for the state (e.g., "NY" for New York) in which admitted to practice.Certified Public Accountant-Enter the two-letter abbreviation for the state (e.g., "CA" for California) in which licensed to practice.Enrolled Agent-Enter the enrollment card number issued by the Office of Professional Responsibility.Officer-Enter the title of the officer (e.g., President, Vice President, or Secretary).Full-Time Employee-Enter title or position (e.g., Comptroller or Accountant).Family Member-Enter the relationship to taxpayer (must be a spouse, parent, child, brother, or sister).Enrolled Actuary-Enter the enrollment card number issued by the Joint Board for the Enrollment of Actuaries.Unenrolled Return Preparer-Enter the two-letter abbreviation for the state (e.g., "KY" for Kentucky) in which the return was prepared and the year(s) or period(s) of the return(s) you prepared. <p>Students in QLITCs and the STCP. Complete Part II as follows:</p> <ol style="list-style-type: none">in the Designation column, enter "Special Orders."in the Jourisdiction column, enter "QLITC" or "STCP."Sign and date Form 2848. Be sure to attach a copy of the letter from the Office of Professional Responsibility authorizing practice before the IRS. <p>CAUTION! Any individual may represent an individual or entity before personnel of the IRS when such representation occurs outside the United States. Individuals acting as representatives must sign and date the declaration; leave the Designation and Jurisdiction columns blank. See section 10.7(c)(1)(vii) of Circular 230.</p>
Form 2848		1	<p>Enter your complete address where all correspondence will be sent. If mail is not delivered to the street address and you have a P.O. Box, show the box number instead of the street address.</p> <p>For a foreign address, enter the information in the following order: city, province or state, and country. Follow the country's practice in placing the postal code in the address. Do not abbreviate the country name.</p> <p>Note: Trusts - enter the address of the trustee. All others enter the business address of the filer.</p>
Form 2848		1	Enter your complete name exactly as it appears in your organizing document , including amendments. Continue on the second line, if needed.
Form 2848		2	Enter your representative's full name. Only individuals may be named as representatives. Use the identical full name on all submissions and correspondence. Original notices and other written communications will be sent to you and a copy to the first representative you list. In line 7 on a later page of this section, you can indicate if you want the second representative listed to receive copies as well, or indicate that you do not want any of your representatives to receive copies of notices or communications.
Form 2848		2	Answer "Yes" as appropriate to indicate if either the address, telephone number, or fax number is new (if a CAF number was previously assigned).
Form 2848		3	For example, you may list "Income tax, Form 1040" for calendar year "2003" and "Excise tax, Form 720" for the "1st, 2nd, 3rd, and 4th quarters of 2003." For multiple years, you may list "2001 through (thru or a dash (-)) 2003" for an income tax return; for quarterly returns, list "1st, 2nd, 3rd, and 4th quarters of 2001 through 2002" (or 2nd 2002 - 3rd 2003). For fiscal years, enter the

ending year and month, using the YYYYMM format. Do not use a general reference such as "All years," "All periods," or "All taxes." Any power of attorney with a general reference will be returned. Representation can only be granted for the years or periods listed on line 3.

You may list any tax years or periods that have already ended as of the date you sign the power of attorney. However, you may include on a power of attorney only future tax periods that end no later than 3 years after the date the power of attorney is received by the IRS. The 3 future periods are determined starting after December 31 of the year the power of attorney is received by the IRS. You must enter the type of tax, the tax form number, and the future year(s) or period(s). If the matter relates to estate tax, enter the date of the decedent's death instead of the year or period.

If the type of tax, tax form number, or years or periods does not apply to the matter (i.e., representation for a penalty or filing a ruling request or determination), specifically describe the matter to which the power of attorney pertains and enter "Not Applicable" in the appropriate column(s).

Civil penalty representation (including the [trust](#) fund recovery penalty). Forms [2848](#) for civil penalty issues will now be recorded on the CAF. Generally, this applies to non-return related civil penalties, such as the penalty for not meeting the due diligence requirement for return preparers of earned income credit and the penalty for failure to file information returns. For example, Joann prepares Form [2848](#) authorizing Margaret to represent her before the IRS regarding the penalty for failure to file information returns. Margaret will have authority to represent Joann for all non-return related civil penalties. However, Margaret will not be able to represent Joann for any other tax matters, such as Form 941 or Form 1040 issues unless authorized on Form [2848](#).

Representation for return related civil penalties, such as the accuracy-related penalty or the failure to file penalty is included when representation is authorized for the related tax return. For example, Diana prepares Form [2848](#) authorizing Susan to represent Diana for an examination of her 2001 and 2002 Form 1040. If the accuracy-related penalty is proposed by the IRS during the examination, Susan would be authorized to discuss the penalty with the IRS.

How to complete line 3. On line 3, enter "Civil penalties" in the type of tax column and the year(s) to which the penalty applies in the year(s) or period(s) column. Enter "Not Applicable" in the tax form number column. You do not have to enter the specific penalty.

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Generally, the IRS records powers of attorney on the CAF system. However, a power of attorney will not be recorded on the CAF if it does not relate to a specific tax period (except for civil penalties) or if it is for a specific issue. Examples of specific issues include but are not limited to the following:

- Requests for a private letter ruling or technical advice,
- Applications for an EIN,
- Claims filed on Form 843, Claim for Refund and Request for Abatement,
- Corporate dissolutions, and
- Requests to change accounting methods or periods.

Check the box on line 4 if the power of attorney is for a use that will not be listed on the CAF. If the box on line 4 is checked, the representative should mail or fax the power of attorney to the IRS office handling the matter. Otherwise, the representative should bring a copy of the power of attorney to each meeting with the IRS. A specific-use power of attorney will not revoke any prior powers of attorney.

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For example, the representative ☐ authority to substitute another representative or to delegate authority must be specifically stated by you on line 5

stated by you on line 5.

Disclosure of returns to a third party. A representative cannot execute consents that will allow the IRS to disclose your tax return or return information to a third party unless this authority is specifically delegated to the representative on line 5.

Authority to sign your return. Regulations section 1.6012-1(a)(5) permits another person to sign a return for you only in the following circumstances:

- (a) Disease or injury,
- (b) Continuous absence from the United States (including Puerto Rico), for a period of at least 60 days prior to the date required by law for filing the return, or
- (c) Specific permission is requested of and granted by the IRS for other good cause.

Authority to sign your income tax return may be granted to (1) your representative or (2) an agent (a person other than your representative).

Authorizing your representative. Write a statement on line 5 that you are authorizing your representative to sign your income tax return pursuant to Regulations section 1.6012-1(a)(5) by reason of (**enter the specific reason listed under (a), (b), or (c) under Authority to sign your return above**).

Authorizing an agent. To authorize an agent you must do all four of the following.

1. Complete lines 1-3.
2. Check the box on line 4.
3. Write the following statement on line 5: "This power of attorney is being filed pursuant to Regulations section 1.6012-1(a)(5), which requires a power of attorney to be attached to a return if a return is signed by an agent by reason of (**enter the specific reason listed under (a), (b), or (c) under Authority to sign your return above**). No other acts on behalf of the taxpayer are authorized."
4. Sign and date the form. See the instructions for line 9 for more information on signatures. The agent does not complete Part II of Form [2848](#).

Form 2848 7(b)

Original notices and other written communications will be sent to you and a copy to the first representative listed. If you check:

- **Box 7(a).** The original will be sent to you and copies to the first two listed representatives.
- **Box 7(b).** The original will be sent to you. No copies will be sent to any representatives.

Form 2848 9

Individuals. An authorized person must sign and date the power of attorney if a joint return has been filed and both husband and wife will be represented by the same individual(s), both must sign the power of attorney. However, if a joint returns has been filed and the husband and wife will be represented by different individuals, each spouse must execute his or her own power of attorney on a separate Form [2848](#).

Corporations or associations. An officer having authority to bind the taxpayer must sign.

Partnerships. All partners must sign unless one partner is authorized to act in the name of the partnership. A partner is authorized to act in the name of the partnership if, under state law, the partner has authority to bind the partnership. A copy of such authorization must be attached. For purposes of executing Form [2848](#), the TMP is authorized to act in the name of the partnership. However, see **Tax matters partner** on page 3. For dissolved partnerships, see Regulations section 601.503(c)(6).

All others. If the taxpayer is a dissolved corporation, decedent, insolvent, or a person for whom or by whom a fiduciary (a trustee, guarantor, receiver, executor, or administrator) has been appointed,

Form 5768		<p>see Regulations section 601.503(d).</p> <p>Enter your complete address where all correspondence will be sent. If mail is not delivered to the street address and you have a P.O. Box, show the box number instead of the street address.</p> <p>For a foreign address, enter the information in the following order: city, province or state, and country. Follow the country's practice in placing the postal code in the address. Do not abbreviate the country name.</p> <p>Note: Trusts - enter the address of the trustee. All others enter the business address of the filer.</p>
Form 5768		<p>Enter your complete name exactly as it appears in your organizing document, including amendments. Continue on the second line, if needed.</p>
Form 8821	1	<p>Enter your complete name exactly as it appears in your organizing document, including amendments. Continue on the second line, if needed.</p>
Form 8821	1	<p>Enter your complete address where all correspondence will be sent. If mail is not delivered to the street address and you have a P.O. Box, show the box number instead of the street address.</p> <p>For a foreign address, enter the information in the following order: city, province or state, and country. Follow the country's practice in placing the postal code in the address. Do not abbreviate the country name.</p> <p>Note: Trusts - enter the address of the trustee. All others enter the business address of the filer.</p>
Form 8821	2	<p>Enter your appointee's full name. Use the identical full name on all submissions and correspondence.</p>
Form 8821	2	<p>Answer "Yes" as appropriate to indicate if either the address, telephone number, or fax number is new (if a CAF number was previously assigned).</p>
Form 8821	3d	<p>For example, you may list "Income tax, Form 1040" for calendar year "2003" and "Excise tax, Form 720" for the "1st, 2nd, 3rd, and 4th quarters of 2003." For multiple years, you may list "2001 through (thru or a dash (-)) 2003" for an income tax return; for quarterly returns, list "1st, 2nd, 3rd, and 4th quarters of 2001 through 2002" (or 2nd 2002 - 3rd 2003). For fiscal years, enter the ending year and month, using the YYYYMM format. Do not use a general reference such as "All years," "All periods," or "All taxes." Any tax information authorization with a general reference will be returned.</p> <p>You may list any tax years or periods that have already ended as of the date you sign the tax information authorization. Also, you may include on a tax information authorization future tax periods that end no later than 3 years after the date the tax information authorization is received by the IRS. The 3 future periods are determined starting after December 31 of the year the tax information authorization is received by the IRS. You must enter the type of tax, the tax form number, and the future year(s) or period(s). If the matter relates to estate tax, enter the date of the decedent's death instead of the year or period.</p> <p>In column 3(d), enter any specific information you want the IRS to provide. Examples of column (d) information are: lien information, a balance due amount, a specific tax schedule, or a tax liability.</p> <p>For requests regarding Form 8802, Application for United States Residency Certification, enter "Form 8802" in column (d) and check the specific use box on line 4. Also, enter the appointee's information as instructed on Form 8802. Enter the type of tax, the tax form number, the years or periods, and the specific tax matter. Enter "Not applicable," in any of the columns that do not apply.</p>
Form 8821	4	<p>Generally, the IRS records all tax information authorizations on the CAF system. However, authorizations relating to a specific issue</p>

are not recorded.

Check the box on line 4 if Form [8821](#) is filed for any of the following reasons: (a) requests to disclose information to loan companies or educational institutions, (b) requests to disclose information to Federal or state agency investigators for background checks, (c) application for EIN, or (d) claims filed on Form 843, Claim for Refund and Request for Abatement. If you check the box on line 4, your appointee should mail or fax Form [8821](#) to the IRS office handling the matter. Otherwise, your appointee should bring a copy of Form [8821](#) to each appointment to inspect or receive information. A specific-use tax information authorization will not revoke any prior tax information authorizations. Generally, the IRS records all tax information authorizations on the CAF system. However, authorizations relating to a specific issue are not recorded.

Form 8821 6

Check the box on this line and attach a copy of the tax information authorization you do not want to revoke. The filing of Form [8821](#) will not revoke any Form [2848](#) that is in effect.

If you want to revoke an existing tax information authorization and do not want to name a new appointee, send a copy of the previously executed tax information authorization to the IRS, using the Where To File Chart on page 2 of Form [8821](#). The copy of the tax information authorization must have a current signature of the taxpayer under the original signature on line 7. Write "REVOKE" across the top of Form [8821](#). If you do not have a copy of the tax information authorization you want to revoke, send a statement to the IRS. The statement of revocation must indicate that the authority of the tax information authorization is revoked, list the tax matters, must be signed and dated by the taxpayer, and list the name and address of each recognized appointee whose authority is revoked.

To revoke a specific use tax information authorization, send the tax information authorization or statement of revocation to the IRS office handling your case, using the above instructions.

Form 8821 7

Corporations. Generally, Form [8821](#) can be signed by: (a) an officer having legal authority to bind the corporation, (b) any person designated by the board of directors or other governing body, (c) any officer or employee on written request by any principal officer and attested to by the secretary or other officer, and (d) any other person authorized to access information under section 6103(e).

Trust: Form 8821 can be signed by the trustee or trustees, jointly or separately.

Getting Started

For purposes of this application, a "[disqualified person](#)" is any individual or organization that is:

1. A "[substantial contributor](#)" to you (defined below).
2. An officer, director, trustee, or any other individual who has similar powers or responsibilities.
3. An individual who owns more than 20% of the total combined voting power of a [corporation](#) that is a [substantial contributor](#).
4. An individual who owns more than 20% of the profits interest of a partnership that is a [substantial contributor](#).
5. An individual who owns more than 20% of the beneficial interest of a [trust](#) or estate that is a [substantial contributor](#).
6. A member of the [family](#) of any individual described in 1, 2, 3, 4, or 5 above.
7. A [corporation](#) in which any individuals described in 1, 2, 3, 4, 5, or 6 above, hold more than 35% of the total combined voting power.
8. A [trust](#) or estate in which any individuals described in 1, 2, 3, 4, 5, or 6 above, hold more than 35% of the beneficial interests.
9. A partnership in which any individuals described in 1, 2, 3, 4, 5, or 6 above, hold more than 35% of the profits interest.

Substantial contributor. A "[substantial contributor](#)" is any

Substantial contributor. A [substantial contributor](#) is any individual or organization that gave more than \$5,000 to you from the date you were formed or other date that your exemption would be effective, to the end of the year in which the contributions were received. This total amount contributed must also be more than 2% of all the contributions you received. A creator of a [trust](#) is treated as a [substantial contributor](#) regardless of the amount contributed.

A "member of the [family](#)" includes the spouse, ancestors, children, grandchildren, great grandchildren, and their spouses.

See Publication 578 for additional information about [disqualified persons](#), [substantial contributors](#), and members of the [family](#).

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See Publication 578 for additional information about [substantial contributors](#).

For purposes of this application, a "[disqualified person](#)" is any individual or organization that is:

1. A "[substantial contributor](#)" to you (defined below).
2. An officer, director, trustee, or any other individual who has similar powers or responsibilities.
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4. An individual who owns more than 20% of the profits interest of a partnership that is a [substantial contributor](#).
5. An individual who owns more than 20% of the beneficial interest of a [trust](#) or estate that is a [substantial contributor](#).
6. A member of the [family](#) of any individual described in 1, 2, 3, 4, or 5 above.
7. A [corporation](#) in which any individuals described in 1, 2, 3, 4, 5, or 6 above, hold more than 35% of the total combined voting power.
8. A [trust](#) or estate in which any individuals described in 1, 2, 3, 4, 5, or 6 above, hold more than 35% of the beneficial interests.
9. A partnership in which any individuals described in 1, 2, 3, 4, 5, or 6 above, hold more than 35% of the profits interest.

Substantial contributor. A "[substantial contributor](#)" is any individual or organization that gave more than \$5,000 to you from the date you were formed or other date that your exemption would be effective, to the end of the year in which the contributions were received. This total amount contributed must also be more than 2% of all the contributions you received. A creator of a [trust](#) is treated as a [substantial contributor](#) regardless of the amount contributed.

A "member of the [family](#)" includes the spouse, ancestors, children, grandchildren, great grandchildren, and their spouses.

See Publication 578 for additional information about [disqualified persons](#), [substantial contributors](#), and members of the [family](#).

Enter the nine-digit CAF number for each representative. If a CAF number has not been assigned, enter "None," and the IRS will issue one directly to your representative. The CAF number is a unique nine-digit identification number (not the SSN, EIN, PTIN, or enrollment card number) that the IRS assigns to representatives. The CAF number is not an indication of authority to practice. The representative should use the assigned CAF number on all future powers of attorney. CAF numbers will not be assigned for employee plans and exempt organizations application requests.

Getting Started

Getting Started

Getting Started

Getting Started

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Getting Started	2	<p>Enter the nine-digit CAF number for each appointee. If an appointee has a CAF number for any previously filed Form 8821 or power of attorney (Form 2848), use that number. If a CAF number has not been assigned, enter NONE, and the IRS will issue one directly to your appointee. The IRS does not assign CAF numbers to requests for employee plans and exempt organizations.</p>
Getting Started	7	<p>Corporations. Generally, Form 8821 can be signed by: (a) an officer having legal authority to bind the corporation, (b) any person designated by the board of directors or other governing body, (c) any officer or employee on written request by any principal officer and attested to by the secretary or other officer, and (d) any other person authorized to access information under section 6103(e).</p> <p>Trust: Form 8821 can be signed by the trustee or trustees, jointly or separately.</p>
Getting Started	9	<p>Individuals. An authorized person must sign and date the power of attorney if a joint return has been filed and both husband and wife will be represented by the same individual(s), both must sign the power of attorney. However, if a joint returns has been filed and the husband and wife will be represented by different individuals, each spouse must execute his or her own power of attorney on a separate Form 2848.</p> <p>Corporations or associations. An officer having authority to bind the taxpayer must sign.</p> <p>Partnerships. All partners must sign unless one partner is authorized to act in the name of the partnership. A partner is authorized to act in the name of the partnership if, under state law, the partner has authority to bind the partnership. A copy of such authorization must be attached. For purposes of executing Form 2848, the TMP is authorized to act in the name of the partnership. However, see Tax matters partner on page 3. For dissolved partnerships, see Regulations section 601.503(c)(6).</p> <p>All others. If the taxpayer is a dissolved corporation, decedent, insolvent, or a person for whom or by whom a fiduciary (a trustee, guarantor, receiver, executor, or administrator) has been appointed, see Regulations section 601.503(d).</p>
Part I		<p>If you wish to be represented by an authorized representative, a completed Form 2848 MUST BE ATTACHED to your Form 1023 application.</p>
Part I		<p>If you wish to be represented by an authorized representative, a completed Form 2848 MUST BE ATTACHED to your Form 1023 application.</p>
Part I	1	
Part I	1	<p>Enter your complete name exactly as it appears in your organizing document, including amendments.</p>
Part I	10	<p>Generally, organizations not required to file Form 990 (or Form 990-EZ) include churches, certain church affiliated organizations, certain affiliates of a governmental unit, and organizations with annual gross receipts normally not more than \$25,000.</p> <p>Private foundations should answer "No." All private foundations must file Form 990-PF regardless of the amount of their gross receipts.</p> <p>Click for more information, or see the Instructions for Form 990 and Form 990-EZ. (Click on help button for more details.)</p>
Part I	10	<p>Private foundations must file Form 990-PF regardless of the amount of their gross receipts. Return to the previous page and answer "No" if you are a private foundation.</p> <p>Generally, organizations not required to file Form 990 (or Form 990-EZ) include churches, certain church affiliated organizations, certain affiliates of a governmental unit, and organizations with annual gross receipts normally not more than \$25,000.</p>

For more information, see [Annual Exempt Organization Information Returns](#), or see the Instructions for Form [990](#) and Form [990-EZ](#).

Part I

11

List the date you were legally created by month, day, and year (for example, 02/01/2004). The date should be consistent with your [organizing document](#) described in *Part II*.

Part I

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[Foreign](#) organizations are those that are formed under the laws of countries other than the United States, its territories, or its possessions, federally recognized Indian tribal or Alaska Native governments, or the District of Columbia. [Foreign](#) organizations may apply for tax-exempt status on income earned in the United States in the same way that domestic organizations apply for exempt status. See, [Language and currency requirements](#).

A [foreign](#) organization applying for exempt status should complete all required parts of Form 1023. There are, however, special rules below for some Canadian organizations.

Note: Contributions by U.S. residents to [foreign](#) organizations generally are not deductible. Tax treaties between the U.S. and certain [foreign](#) countries provide specific limited exceptions.

Annual returns for [foreign](#) organizations

A [foreign](#) organization that obtains exemption as a [public charity](#) must file an information return annually (Form [990](#) or Form [990-EZ](#)). A [foreign](#) organization that is a [private foundation](#) must file Form [990-PF](#) annually. However, a [foreign](#) organization, other than a [private foundation](#), may be relieved from filing Form [990](#) or Form [990-EZ](#) in any year in which it has [gross receipts](#) from U.S. source income of \$25,000 or less and has not conducted significant activity in the United States. See the Instructions for Form [990](#) and Form [990-EZ](#), and the Instructions for Form [990-PF](#) for further information. A [foreign](#) organization that is subject to unrelated business income tax must file Form 990-T.

Canadian Organizations

Canadian organizations that have received a Notification of Registration from the Canada Customs and Revenue Agency (formerly, Revenue Canada), and whose registrations have not been revoked ("Canadian registered charities"), are automatically recognized as section 501(c)(3) organizations and are not required to file Form 1023. Canadian registered charities are also presumed to be [private foundations](#). A Canadian registered charity may complete certain portions of the Form 1023 in order to be listed as a section 501(c)(3) organization in IRS Publication 78, or to request classification as a [public charity](#), rather than a [private foundation](#). A Canadian registered charity should only complete and submit the following documents.

- Copy of its Notification of Registration.
- *Part I* of Form 1023.
- *Part X* of Form 1023 (if requesting [public charity](#) classification).
- Signature line in *Part XI* of Form 1023.
- Form 8833, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b).
- No user fee is required.

Organizations Created in United States Territories and Possessions

Organizations created in possessions and territories of the United States are generally treated as domestic organizations. These organizations complete all required parts of Form 1023 to apply for exempt status under section 501(c)(3). Special rules, discussed below, apply to some Virgin Islands organizations.

[Charitable](#) contributions to organizations created in United States

possessions and territories are deductible by the donors if the organization qualifies for exempt status under section 501(c)(3).

Virgin Islands Organizations

The United States Virgin Islands, Bureau of Internal Revenue (BIR) may request an information only letter concerning the exempt status under section 501(c)(3) of an organization formed in the Virgin Islands. The organization itself does not seek U.S. recognition of exempt status. The information only procedure requires the BIR to complete Form 1023 and supporting documents for the organization, but does not require a user fee payment. The application and supporting documents are not open for public inspection (see *Public Inspection*, for more information).

All other Virgin Islands organizations that seek U.S. recognition of exempt status under section 501(c)(3) must follow the normal application process.

Part I	12
Part I	2
Part I	3
Part I	4

If you have an "in care of" name, enter it here:

- Do not submit this application until you have obtained an EIN. An EIN is your account number with the IRS and is required regardless of whether you have employees. If you need an EIN, you can apply for one by:
- Calling 1-800-829-4933, or 1-215-516-6999 if you are located outside the United States.
 - Mailing Form SS-4 to the IRS.
 - Faxing Form SS-4 to a location provided in the Instructions for Form SS-4.

You can get Form SS-4 online at www.irs.gov, or by calling 1-800-829-3676, to order IRS tax forms and publications.

If you previously applied for an EIN and have not yet received it, or you are unsure whether you have an EIN, please call the IRS toll-free customer account services number, 1-877-829-5500, for assistance.

Part I	5
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Select the month that your annual accounting period ends, using a two-digit number format from the list below. For example, if your annual accounting period ends December 31, enter "12."

Your first tax year could be less than 12 months, but your annual accounting period is the 12-month period on which your annual financial records will be based in subsequent years. Check your [bylaws](#) or other rules of operation for consistency with the annual accounting period entered below.

Part I	6a
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Select the last month of your annual accounting period

Your primary contact person may be an officer, director, trustee, or other individual who is permitted to speak with the IRS according to your [bylaws](#) or other rules of operation. If you want your primary contact to receive information about your case, you may use Form [8821](#), Tax Information Authorization, and include it with your Form 1023 application.

Your primary contact person may also be an "[authorized representative](#)," such as an attorney or certified public accountant for whom you have submitted a completed Form [2848](#), with the Form 1023 application. In this case, you do not need to also submit Form [8821](#) for that person to receive copies of notices and communications.

Part I	7
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If you wish to be represented by an [authorized representative](#), a completed Form [2848](#) must be attached to the Form 1023.

Part I	8
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You are required to provide information about persons, other than your officers, directors, trustees, employees, or [authorized representative\(s\)](#), whom you paid, or promised to pay, to assist you in establishing your organization, developing programs to solicit

runds, or otherwise advising you about organizational, financial, or tax matters.

For example, provide information about a paid consultant who advised you about obtaining tax exemption.

Part I 9a

Enter your complete website address if you have one. Also, list any websites maintained on your behalf. The information on your website should be consistent with the information in your Form 1023.

Part I 9b

Enter your email address to receive educational information from the IRS in the future. Because of security concerns, the IRS cannot send confidential information via email. However, the IRS can use a fax to contact you.

Part II

A "[corporation](#)" is an entity organized under a Federal or state statute, or a statute of a federally recognized Indian tribal or Alaskan native government. A [corporation](#)'s [organizing document](#) is its "articles of incorporation."

If formed under state statute, your articles of incorporation must show certification of filing. This means your articles show evidence that on a specific date they were filed with and approved by an appropriate state authority. The document must be an exact copy of what is on file with your state.

If you do not have a copy of your articles of incorporation showing evidence of having been filed and approved by an appropriate state official, you may submit a substitute copy of your articles of incorporation. This substitute copy may be handwritten, typed, printed, or otherwise reproduced. It must be accompanied by a declaration, signed by an officer authorized to sign for you, that it is a complete and correct copy of the articles of incorporation and that it contains all the powers, principles, purposes, functions, and other provisions by which you currently govern yourself.

Part II

Bylaws do not need to be signed unless they are the organizing document. Bylaws may considered an organizing document ONLY if they are properly structured (*includes name, purpose, signatures, and intent to form an organization*).

Part II

A [trust](#) may be formed by a [trust](#) agreement or declaration of [trust](#). A [trust](#) may also be formed through a will.

If your [trust](#) agreement copy does not contain the proper signatures, you may submit a written declaration that states your copy is a complete and accurate copy of the signed and dated original. Your declaration should clearly indicate the original date that it was signed.

For [trusts](#) created by a will, include a copy of the death certificate or a statement indicating the date of death, and a copy of the relevant portions of the will.

If your [trust](#) agreement provided for distributions for non-[charitable](#) interests, indicate the date on which these interests expired. If your [trust](#) agreement continues to provide for these interests, you will not qualify for tax-exempt status.

Part II

An "[unincorporated association](#)" formed under state law must have at least two members who have signed a written document for a specifically defined purpose.

The articles of organization of an [unincorporated association](#) must include the name of your organization, your purpose, the date the document was adopted, and the signatures of at least two individuals. If your copy does not contain the proper signatures and date of adoption, you may submit a written declaration that states your copy is a complete and accurate copy of the signed and dated original. Your declaration should clearly indicate the original date of adoption.

[Bylaws](#) may be considered an [organizing document](#) only if they are properly structured (*includes name, purpose, signatures, and intent to form an organization*).

Part II

A "[limited liability company](#) (LLC)" that files its own exemption application is treated as a [corporation](#) rather than a partnership. Instead of articles of incorporation, an LLC's [organizing document](#) is its state-approved "articles of organization." If it has adopted an "operating agreement," then this document is also part of its [organizing document](#).

An LLC may only have 501(c)(3) member(s) to qualify for an exemption. An LLC should not file an exemption application if it wants to be treated as a disregarded entity by its tax-exempt member.

Part II

4b

Part II

4b

Generally, a [trust](#) must be funded with property, such as money, real estate, or personal property to be legally created.

Part II

5

Part III

Part III

- If you are a **corporation** formed in one of the following states, then you do **NOT** need a specific provision in your articles of incorporation providing for the distribution of assets upon dissolution:

Arkansas

California

Louisiana

Massachusetts

Minnesota

Missouri

Ohio

Oklahoma
- If you are a **testamentary charitable trust** formed in **Alabama, Louisiana, Pennsylvania, South Dakota, or Virginia**, then you do not need a specific provision in your trust agreement or declaration of trust providing for the distribution of assets upon dissolution.
- If you are a **testamentary charitable trust** formed in the states listed below *and* the language of your trust instrument provides for a general intent to benefit charity, then you do not need a specific provision in your trust agreement or declaration of trust providing for the distribution of assets upon dissolution.

Arkansas

California

Colorado

Connecticut

Delaware

District of Col.

Florida

Georgia

Illinois

Indiana

Iowa

Kansas

Kentucky

Maine

Maryland

Massachusetts

Michigan

Minnesota

Mississippi

Missouri

Nebraska

New Hampshire

New Jersey

North Carolina

Oklahoma

Oregon

Rhode Island

Tennessee

Texas

Vermont

Washington

Wisconsin

Ohio

Note: Operation of state law is based on [Revenue Procedure 82-2, 1982-1 C.B. 367](#).

Part III

1

Your [organizing document](#) must limit your purposes to those described in section 501(c)(3). Those purposes are: [charitable](#), religious, educational, scientific, literary, testing for public safety, fostering national or international amateur sports competition, and preventing cruelty to children or animals.

The generally accepted legal definition of "[charitable](#)" includes relief of the poor, the distressed, or the underprivileged; advancement of religion; advancement of education or science; erecting or maintaining public buildings, monuments, or works; lessening the burdens of government; lessening neighborhood tensions; eliminating prejudice and discrimination; defending human and civil rights secured by law; and combating [community](#) deterioration and juvenile delinquency. Therefore, the phrase "relief of the poor" in your [organizing document](#) properly limits your purposes.

If your purposes are limited in some way by referring to section

However, if the purposes listed in your [organizing document](#) are broader than those listed in section 501(c)(3), you should amend your [organizing document](#) before applying. A reference to section 501(c)(3) will not ensure that your purposes are limited to those described in section 501(c)(3). All of the language in your [organizing document](#) must be considered. The following is an example of an acceptable purpose clause:

See [Publication 557](#) for further information and examples of how to limit your purposes.

Part
III

Your [organizing document](#) must permanently dedicate your assets for a section 501(c)(3) purpose. This means that if your organization dissolves in the future, your (the organization's) assets must be distributed for an exempt purpose described in section 501 (c)(3), or to the federal government, or to a state or local government for a public purpose.

If multiple amendments are required, they may be done at the same time. For example, if you are a [corporation](#) and are required to amend both your purpose and dissolution clauses, you may file a single amending document with your appropriate government authority.

Upon the dissolution of this organization, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose.

For further information and examples of acceptable language for dedication of assets in your organizing document, see:

Part
III

- If you are a **corporation** formed in one of the following states, then you do **NOT** need a specific provision in your articles of incorporation providing for the distribution of assets upon dissolution:
Arkansas Massachusetts Ohio
California Oklahoma
Louisiana Minnesota
Missouri

- If you are a **testamentary charitable trust** formed in **Alabama, Louisiana, Pennsylvania, South Dakota, or Virginia**, then you do not need a specific provision in your trust agreement or declaration of trust providing for the distribution of assets upon dissolution.
- If you are a **testamentary charitable trust** formed in the states listed below ***and*** the language of your trust instrument provides for a general intent to benefit charity, then you do not need a specific provision in your trust agreement or declaration of trust providing for the distribution of assets upon dissolution.

Arkansas	Illinois	Michigan	Oklahoma
California	Indiana	Minnesota	Oregon
Colorado	Iowa	Mississippi	Rhode
Connecticut	Kansas	Missouri	Island
Delaware	Kentucky	Nebraska	Tennessee
District of	Maine	New	Texas
Col.	Maryland	Hampshire	Vermont
Florida	Massachusetts	New Jersey	Washington
Georgia		North Carolina	Wisconsin
		Ohio	

Note: Operation of state law is based on [Revenue Procedure 82-2, 1982-1 C.B. 367](#).

Part
IV

Part
IX-A

Use the following guide when preparing your financial statements for *Part IX-A*:

Existed 4 years or more.

If you have been in existence for 4 or more years, complete the *A. Statement of Revenues and Expenses* for your most recently completed year and each of the three years immediately before it for a total of four years of financial information. Place financial information for your most recently completed year in the column marked *Current tax year*.

- **Caution:** The IRS may request financial information for more than four years if necessary.

Existed more than one year, less than 4 years.

If you have been in existence for more than 1 year and less than 4 years, provide your actual income and expenses for each completed year you have existed and projections of your likely income and expenses based on a reasonable and good faith estimate of your future finances for your current year and each year you have not

Prepare the statements using the method of accounting you use in keeping your books and records. Describe the method of accounting used below. For example, state whether you used the cash receipts and disbursements method or the accrual method of accounting to prepare the financial statements included with this application.

each year you have not existed for a total of 3 years of financial information. Place financial information for the year you are filing this application in the column marked *Current tax year*.

Existed less than 1 year.

If you have existed for less than 1 year, you must provide projections of your likely income and expenses for your current year and projections of your likely income and expenses for the next 2 years based on a reasonable and good faith estimate of your future finances. Place financial information for the year you are filing this application in the column marked *Current tax year*.

Part IX-A	1 Gifts, grants, and contributions received (do no	Include funds or other items of value that you receive as gifts, grants, or contributions. For example, if one of your activities is a food drive, the value of the donated food must be included on this line. Also include on this line payments a governmental unit makes to enable you to both: <ul style="list-style-type: none">• Accomplish your exempt purpose(s), and• Provide a service or facility directly to the general public.
		See the instructions for Gross Receipts if you are uncertain whether revenue should be included as a grant in this section or as gross receipts . Unusual grants are not included on this line, but are included later.
Part IX-A	12 Unusual grants	" Unusual grants " generally are substantial contributions and bequests from disinterested persons that by their size adversely affect classification as a public charity . They are unusual, unexpected, and received from an unrelated party.
		You must fully describe your unusual grants in <i>Part X</i> , line 7. For additional information about unusual grants and a description of public charity classification see Publication 557 .
Part IX-A	14 Fundraising expenses	Fundraising expenses include the total expenses incurred by you for soliciting Gifts, Grants, and Contributions (included in the Revenue section).
		Where you allocate a portion of your other expenses to fundraising , submit an itemized list describing the amounts allocated. Include fees paid to professional fundraisers for soliciting Gifts, Grants, and Contributions.
Part IX-A	15 Contributions, gifts, grants, and similar amoun	If distributions have been made, submit an itemized list showing the name of each recipient, a brief description of the purposes or conditions of payment, and the amount paid.
		Colleges, universities, and other educational institutions and agencies subject to the Family Educational Rights and Privacy Act (20 U.S.C. 1232g) need not list the names of individuals who were provided scholarships or other financial assistance where such disclosure would violate the privacy provisions of the law. Instead, such organizations should group each type of financial aid provided, indicate the number of individuals who received the aid, and specify the aggregate dollar amount.
Part IX-A	16 Disbursements to or for	If payments have been made, submit an itemized list showing the name of each recipient, a brief description of the purposes or condition of payment, and amount paid. Do not include any amounts included under Contributions, Gifts, & Grants Paid Out

	for the benefit of members	amounts included under Contributions, Gifts & Grants Paid Out (the previous question).
Part IX-A	17 Compensation of officers, directors, and trustee	Enter the total amount of compensation . Be consistent with information provided in <i>Part V</i> , lines 1a, 1b, and 1c.
Part IX-A	18 Other salaries and wages	Enter the total amount of employees' salaries and wages not reported on line 17, above.
Part IX-A	19 Interest expense	Enter the total interest expense for the year, excluding mortgage interest treated as an occupancy expense on line 20.
Part IX-A	2 Membership fees received	Include amounts received from members to provide support to the organization. Do not include payments from members or on behalf of members to purchase admissions, merchandise, services, or use of facilities.
Part IX-A	20 Occupancy (rent, utilities, etc.)	Enter the amount paid for the use of office space or other facilities, heat, light, power, and other utilities, outside janitorial services, mortgage interest, real estate taxes, and similar expenses .
Part IX-A	21 Depreciation and depletion	If you record depreciation, depletion, and similar expenses , enter the total amount.
Part IX-A	22 Professional fees	Professional fees are those charged by individuals and entities that are not your employees. They include fees for professional fundraisers (other than fees listed under Fundraising Expenses , above), accounting services, legal counsel, consulting services, contract management, or any independent contractors .
Part IX-A	23 Any expense not otherwise classified, such as p	Submit an itemized list showing the type and amount of each significant expense for which a separate line is not provided.
Part IX-A	3 Gross investment income	Include gross income from dividends, interest, payments received on securities, loans, rents, and royalties that are held for investment purposes.
Part IX-A	4 Net unrelated business income	Net income from unrelated business activities generally includes income from any trade or business activity that is regularly carried on, not conducted with substantially all (at least 85%) volunteer labor, and not related to your exempt purposes. (This amount can be taken from Form 990-T, if filed.) Report on line 9 income from activities that are not related to the accomplishment of your exempt purposes, but are not considered unrelated business activities. For example, income from the sale of merchandise by volunteers that is not treated as an unrelated trade or business is reported on line 9. See Publication 598 for additional information regarding unrelated business income.
Part IX-A	5 Taxes levied for your benefit	Include the amount collected by any local tax authority from the public on your behalf.

	6	To determine the value of services or facilities furnished by a governmental unit, use the fair market value of the services or facilities furnished to you. Do not include the value of services or facilities generally provided to the public without charge.
Part IX-A	Value of services or facilities furnished by a g	
Part IX-A	9	" Gross receipts " is income from activities that you conduct to further your exempt purposes (excluding amounts listed on other lines). It includes payments by a governmental unit that may be called a "grant," but that is actually payment for a service or facility for the use of the government payer, rather than for the direct benefit of the public.
	Gross receipts from admissions, merchandise sold	
		Example:
		<ul style="list-style-type: none">The state government gives a conservation group a grant to study the consequences to an ecologically significant woodland area of a new sewage treatment plan. Although the payment is called a grant, it is actually gross receipts that should be included on line 9. The payment is by a governmental unit (state) for a study for its own use, not for the direct benefit of the general public. The study could have been done by a for-profit consulting company rather than by the tax-exempt conservation group.
		Submit an itemized list of payments by any governmental units showing:
		<ul style="list-style-type: none">Payer (governmental unit or bureau).Purpose of payment.Amount.
		Include as gross receipts the income from activity conducted:
		<ul style="list-style-type: none">Intermittently (not regularly carried on), such as an occasional auction.With substantially all (at least 85%) volunteer labor, such as a car wash.For the convenience of members, students, patients, officers, or employees, such as a parking lot for a school's students and employees.With substantially all contributed merchandise, such as a thrift store.
		See Publication 598 for additional information regarding income that is not from an unrelated trade or business.
Part IX-B	1	Enter the total cash in checking and savings accounts, temporary cash investments (money market funds, CDs, treasury bills, or other obligations that mature in less than one year), and petty cash funds.
	Cash	
Part IX-B	10	Enter the total book value of any other category of assets not reported on lines 1 through 9. For example, you would include patents, copyrights, or other intangible assets. Submit an itemized list of each asset.
	Other assets (attach an itemized list)	
Part IX-B	12	Enter the total amount of accounts payable to suppliers and others, such as salaries payable, accrued payroll taxes, and interest payable.
	Accounts payable	
Part IX-B	13	Enter the total unpaid portion of grants and contributions you have committed to pay to other organizations or individuals.
	Contributions, gifts, grants, etc. payable	
Part IX-B	14	Enter the total of mortgages and other notes payable outstanding at the end of the current tax year/period. Submit an itemized list that
	Mortgages	

Part IX-B	14-D	mortgages and notes payable (attach an itemized list)	the end of the current tax year/period. Submit an itemized list that shows each note separately, including the lender's name, purpose of loan, repayment terms, interest rate, and original amount.
Part IX-B	15	Other liabilities (attach an itemized list)	Enter the total amount of any other liabilities not reported in previous pages (lines 12 through 14 on the Form 1023). Submit an itemized list of these liabilities, including the amounts owed.
Part IX-B	17	Total fund balances or net assets	Under fund accounting, an organization segregates its assets, liabilities, and net assets into separate funds according to restrictions on the use of certain assets. Each fund is like a separate entity in that it has a self-balancing set of accounts showing assets, liabilities, equity (fund balance), income, and expenses . If you do not use fund accounting, report only the "net assets" account balances, which include capital stock, paid-in capital, retained earnings or accumulated income, and endowment funds.
Part IX-B	2	Accounts receivable, net	Enter the total accounts receivable that arose from the sale of goods and/or performance of services, less any reserve for bad debt.
Part IX-B	3	Inventories	Enter the amount of materials, goods, and supplies you purchased or manufactured and held to be sold or used in some future period.
Part IX-B	4	Bonds and notes receivable (attach an itemized list)	Enter the total amount of bonds or notes that you issued that will be repaid to you. Submit an itemized list that shows the name of each borrower, a brief description of the obligation, the rate of return, the due date, and the amount due.
Part IX-B	5	Corporate stocks (attach an itemized list)	Enter the total fair market value (FMV) of corporate stocks you hold. Submit an itemized list of your corporate stock holdings. For stock of closely held corporations , the statement should show the name of the corporation , a brief summary of the corporation's capital structure, the number of shares held, and their value as carried on your books. If such valuation does not reflect current fair market value , also include fair market value . For stock traded on an organized exchange or in substantial quantities over the counter, the statement should show the name of the corporation , a description of the stock and the principal exchange on which it is traded, the number of shares held, and their value as carried on your books and their fair market value.
Part IX-B	6	Loans receivable (attach an itemized list)	Enter the total amount of loans (personal and mortgage loans) receivable. Submit an itemized list that shows each borrower's name, purpose of loan, repayment terms, interest rate, and original amount of loan. Report each loan separately, even if more than one loan was made to the same person.
Part IX-B	7	Other investments (attach an itemized list)	Enter the total book value of other investments. Include the total book value of government securities (federal, state, or municipal), and buildings and equipment held for investment purposes. Submit an itemized list identifying and reporting the book value of each building/item of equipment held for investment purposes.
Part IX-B	8	Depreciable and depletable assets (attach an itemized list)	Enter the total book value of buildings and equipment not held for investment. This includes facilities you own and equipment you use in conducting your exempt activities.

	an ite	
Part IX-B	9 Land	Enter the total book value of land not held for investment.
Part V		
Part V		Do not include sales of goods and services in your normal course of operations that are available to the general public under similar terms and conditions.
		An " arm's length " standard exists where the parties have an adverse (or opposing) interest. For example, a seller wants to sell his goods at the highest possible price, while a buyer wants to buy at the lowest possible price. These are adverse interests.
		In negotiating with a person, an adverse interest is assumed if that person is otherwise unrelated to you in the sense of not being in a position to exercise substantial influence over you or your affairs. If the person is in a position to exercise substantial influence over your affairs, then an arm's length standard requires additional precautions to eliminate the effect of the relationship.
		Using a conflict of interest policy , information about comparable transactions between unrelated parties, and reliable methods for evaluating the transaction, are examples of precautions that would help make the negotiation process equivalent to one between unrelated persons.
		" Fair market value " is the price at which property or the right to use property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy, sell, or transfer property or the right to use property, and both having reasonable knowledge of relevant facts.
Part V		
Part V		Do not include purchases of goods and services in your normal course of operations that are available to the general public under similar terms and conditions.
		An " arm's length " standard exists where the parties have an adverse (or opposing) interest. For example, a seller wants to sell his goods at the highest possible price, while a buyer wants to buy at the lowest possible price. These are adverse interests.
		In negotiating with a person, an adverse interest is assumed if that person is otherwise unrelated to you in the sense of not being in a position to exercise substantial influence over you or your affairs. If the person is in a position to exercise substantial influence over your affairs, then an arm's length standard requires additional precautions to eliminate the effect of the relationship.
		Using a conflict of interest policy , information about comparable transactions between unrelated parties, and reliable methods for evaluating the transaction, are examples of precautions that would help make the negotiation process equivalent to one between unrelated persons.
		" Fair market value " is the price at which property or the right to use property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy, sell, or transfer property or the right to use property, and both having reasonable knowledge of relevant facts.
Part V		For purposes of Part V, Compensation includes salary or wages, deferred compensation, retirement benefits, whether in the form of a qualified or non-qualified employee plan (pensions or annuities), fringe benefits (personal vehicle, meals, lodging, personal and Family educational benefits, low interest loans, payment of personal travel, entertainment, or other expenses, athletic or country club membership, and personal use of your property), and bonuses.
Part		For purposes of <i>Part V</i> , compensation includes salary or wages,

V		deferred compensation, retirement benefits, whether in the form of a qualified or non-qualified employee plan (pensions or annuities), fringe benefits (personal vehicle, meals, lodging, personal and family educational benefits, low interest loans, payment of personal travel, entertainment, or other expenses, athletic or country club membership, and personal use of your property), and bonuses.
		Enter all annual compensation this employee receives. (Use estimates if actual amounts are not available)
Part V		For purposes of Part V, compensation includes salary or wages, deferred Compensation, retirement benefits, whether in the form of a qualified or non-qualified employee plan (pensions or annuities), fringe benefits (personal vehicle, meals, lodging, personal and family educational benefits, low interest loans, payment of personal travel, entertainment, or other expenses, athletic or country club membership, and personal use of your property), and bonuses.
Part V	1a1b1c	For purposes of <i>Part V</i> , compensation includes salary or wages, deferred compensation, retirement benefits, whether in the form of a qualified or non-qualified employee plan (pensions or annuities), fringe benefits (personal vehicle, meals, lodging, personal and family educational benefits, low interest loans, payment of personal travel, entertainment, or other expenses, athletic or country club membership, and personal use of your property), and bonuses.
Part V	1a1b1c	
Part V	2a	Use the following definitions to describe family or business relationships between your officers, directors, or trustees. <ul style="list-style-type: none">• "Related" refers to both family and business relationships.• "Family relationships" include the individual's spouse, ancestors, children, grandchildren, great grandchildren, siblings (whether by whole or half blood), and the spouses of children, grandchildren, great grandchildren, and siblings.• "Business relationships" include employment and contractual relationships, and common ownership of a business where any officers, directors, or trustees, individually or together, possess more than a 35% ownership interest in common.• "Ownership" means voting power in a corporation, profits interest in a partnership, or beneficial interest in a trust.
Part V	2a	Use the following definitions to describe family or business relationships between your directors . <ul style="list-style-type: none">• "Related" refers to both family and business relationships.• "Family relationships" include the individual's spouse, ancestors, children, grandchildren, great grandchildren, siblings (whether by whole or half blood), and the spouses of children, grandchildren, great grandchildren, and siblings.• "Business relationships" include employment and contractual relationships, and common ownership of a business where any directors, individually or together, possess more than a 35% ownership interest in common.• "Ownership" means voting power in a corporation, profits interest in a partnership, or beneficial interest in a trust.
Part V	2b	Use the following definitions to describe business relationships between you (the organization) and your directors . <ul style="list-style-type: none">• "Business relationships" include employment and contractual relationships, and common ownership of a business where any directors, individually or together, possess more than a 35% ownership interest in common.• "Ownership" means voting power in a corporation, profits interest in a partnership, or beneficial interest in a trust.
Part V	2b	Use the following definitions to describe business relationships between you (the organization) and your officers, directors, or trustees. <ul style="list-style-type: none">• "Business relationships" include employment and contractual relationships, and common ownership of a business where any officers, directors, or trustees, individually or together, possess more than a 35% ownership interest in common.

		<ul style="list-style-type: none">• "Ownership" means voting power in a corporation, profits interest in a partnership, or beneficial interest in a trust.
Part V	2c	<p>Use the following definitions to describe family or business relationships between your directors and your highest compensated employees or independent contractors.</p> <ul style="list-style-type: none">• "Related" refers to both family and business relationships.• "Family relationships" include the individual's spouse, ancestors, children, grandchildren, great grandchildren, siblings (whether by whole or half blood), and the spouses of children, grandchildren, great grandchildren, and siblings.• "Business relationships" include employment and contractual relationships, and common ownership of a business where any directors, individually or together, possess more than a 35% ownership interest in common.• "Ownership" means voting power in a corporation, profits interest in a partnership, or beneficial interest in a trust.
Part V	2c	<p>Use the following definitions to describe family or business relationships between your directors and your highest compensated employees or independent contractors.</p> <ul style="list-style-type: none">• "Related" refers to both family and business relationships.• "Family relationships" include the individual's spouse, ancestors, children, grandchildren, great grandchildren, siblings (whether by whole or half blood), and the spouses of children, grandchildren, great grandchildren, and siblings.• "Business relationships" include employment and contractual relationships, and common ownership of a business where any directors, individually or together, possess more than a 35% ownership interest in common.• "Ownership" means voting power in a corporation, profits interest in a partnership, or beneficial interest in a trust.
Part V	3a	
Part V	3b	<p>"Common control" means that you and one or more other organizations have (1) a majority of your governing boards or officers appointed or elected by the same organization(s), or (2) a majority of your governing boards or officers consist of the same individuals. Common control also occurs when you and one or more commonly controlled organizations have a majority ownership interest in a corporation, partnership, or trust.</p>
Part V	3b	<p>"Common control" means that you and one or more other organizations have (1) a majority of your governing boards or officers appointed or elected by the same organization(s), or (2) a majority of your governing boards or officers consist of the same individuals. Common control also occurs when you and one or more commonly controlled organizations have a majority ownership interest in a corporation, partnership, or trust. See the instructions for line 2a, above, for a definition of ownership.</p>
Part V	4g	<p>"Reasonable compensation" is the amount that would ordinarily be paid for like services by like organizations under like circumstances as of the date the compensation arrangement is made. Establishing and documenting reasonable compensation is important because excessive compensation may result in excise taxes on both the individual and the organization. In addition, this may jeopardize the organization's tax exemption.</p>
Part V	5a	<p>A "conflict of interest" arises when a person in a position of authority over an organization, such as a director, officer, or manager, may benefit personally from a decision he or she could make.</p> <p>Adoption of a conflict of interest policy is not required to obtain tax-exempt status. However, by adopting the sample policy or a similar policy, you will be choosing to put in place procedures that will help you avoid the possibility that those in positions of authority over you may receive an inappropriate benefit.</p>
Part V	6a	<p>A "fixed payment" means a payment that is either a set dollar amount or fixed through a specific formula where the amount does not depend on discretion. For example, a base salary of \$200,000 that is adjusted annually based on the increase in the Consumer</p>

price index is a [fixed payment](#).

A "[non-fixed payment](#)" means a payment that depends on discretion. For example, a bonus of up to \$100,000 that is based on an evaluation of performance by the governing board is a [non-fixed payment](#) because the governing body has discretion over whether the bonus is paid and the amount of the bonus.

Part
V6a

A "[fixed payment](#)" means a payment that is either a set dollar amount or fixed through a specific formula where the amount does not depend on discretion. For example, a base salary of \$200,000 that is adjusted annually based on the increase in the Consumer Price Index is a fixed payment.

A "[non-fixed payment](#)" means a payment that depends on discretion. For example, a bonus of up to \$100,000 that is based on an evaluation of performance by the governing board is a non-fixed payment because the governing body has discretion over whether the bonus is paid and the amount of the bonus.

Part
V6b

A "[fixed payment](#)" means a payment that is either a set dollar amount or fixed through a specific formula where the amount does not depend on discretion. For example, a base salary of \$200,000 that is adjusted annually based on the increase in the Consumer Price Index is a fixed payment.

A "[non-fixed payment](#)" means a payment that depends on discretion. For example, a bonus of up to \$100,000 that is based on an evaluation of performance by the governing board is a non-fixed payment because the governing body has discretion over whether the bonus is paid and the amount of the bonus.

Part
V6b

A "[fixed payment](#)" means a payment that is either a set dollar amount or fixed through a specific formula where the amount does not depend on discretion. For example, a base salary of \$200,000 that is adjusted annually based on the increase in the Consumer Price Index is a [fixed payment](#).

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Part
V7a

Do not include purchases of goods and services in your normal course of operations that are available to the general public under similar terms and conditions.

An "[arm's length](#)" standard exists where the parties have an adverse (or opposing) interest. For example, a seller wants to sell his goods at the highest possible price, while a buyer wants to buy at the lowest possible price. These are adverse interests.

In negotiating with a person, an adverse interest is assumed if that person is otherwise unrelated to you in the sense of not being in a position to exercise substantial influence over you or your affairs. If the person is in a position to exercise substantial influence over your affairs, then an arm's length standard requires additional precautions to eliminate the effect of the relationship.

Using a [conflict of interest policy](#), information about comparable transactions between unrelated parties, and reliable methods for evaluating the transaction, are examples of precautions that would help make the negotiation process equivalent to one between unrelated persons.

"[Fair market value](#)" is the price at which property or the right to use property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy, sell, or transfer property or the right to use property, and both having reasonable knowledge of relevant facts.

Part
V7b

Do not include sales of goods and services in your normal course of operations that are available to the general public under similar terms and conditions.

An "[arm's length](#)" standard exists where the parties have an adverse (or opposing) interest. For example, a seller wants to sell his goods at the highest possible price, while a buyer wants to buy at the lowest possible price. These are adverse interests.

In negotiating with a person, an adverse interest is assumed if that person is otherwise unrelated to you in the sense of not being in a position to exercise substantial influence over you or your affairs. If the person is in a position to exercise substantial influence over your affairs, then an arm's length standard requires additional precautions to eliminate the effect of the relationship.

Using a [conflict of interest policy](#), information about comparable transactions between unrelated parties, and reliable methods for evaluating the transaction, are examples of precautions that would help make the negotiation process equivalent to one between unrelated persons.

"[Fair market value](#)" is the price at which property or the right to use property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy, sell, or transfer property or the right to use property, and both having reasonable knowledge of relevant facts.

Part V	9a	<p>Answer "Yes" if any of your directors:</p> <ul style="list-style-type: none">• Is an officer, director, or trustee in another organization (other than a section 501(c)(3) organization) that has a lease, contract, loan, or other agreement with you; or• Possesses more than a 35% ownership interest in any organization that has a lease, contract, loan, or other agreement with you. <p>For example, you would answer "Yes" if one of your directors were an officer for a section 501(c)(4) organization with whom you had a lease for office space. You would also answer "Yes" if one of your directors owns more than 35% of the voting stock of a corporation to which you made a loan.</p>
Part VI	1a	<p>For example, Programs by which you provide food to the homeless, employment counseling to senior citizens, or grants to victims of a disaster.</p>
Part VI	1b	<p>For example, programs where you provide equipment, accounting assistance, or grants to other organizations.</p>
Part VII	1	<p>You are a "successor" if you have:</p> <ul style="list-style-type: none">• Substantially taken over all of the assets or activities of another organization,• Been converted or merged from another organization, or• Installed the same officers, directors, or trustees as another organization that no longer exists and that had purpose(s) similar to your purpose(s). <p>Note: The predecessor organization may be or may not have been a tax-exempt or non-exempt organization.</p>
Part VII	2	
Part VIII		<p>Expenses associated with these activities means direct and indirect expenses. The dollar value of prizes should be included in expenses.</p> <p>Note: Gaming may be subject to unrelated business income tax. See Publication 3079 for further information about gaming.</p>
Part VIII		<p>Form 5768:</p> <p>By filing Form 5768 your legislative activities will be measured solely by expenditure limits under section 501(h) rather than by whether legislative activity is considered substantial. Form 5768 is included in Package 1023 for your convenience. It describes the types of organizations that are eligible to make an election. For a discussion of the requirements of section 501(h), see Publication 557. If you are an organization that elects to use expenditure limits in influencing legislation:</p>

- Attach a copy of Form 5768 that has already been separately filed with us, or
- Provide a completed Form 5768 with your exemption application.

Caution: Churches and [private foundations](#) are not eligible to make this election.

Part VIII

Describe up to five of your largest [bingo](#) or [gaming](#) activities (as measured by actual or projected [gross receipts](#)). Include how often your bingo or other gaming activity is conducted, where it is conducted, and who conducts it. Also describe whether your workers are compensated. If workers are compensated, describe who receives [compensation](#) and how the amount is determined.

Part VIII

List all revenue received or expected to be received and [expenses](#) paid or expected to be paid in operating this activity. Revenue and [expenses](#) should be provided for the time periods specified in Part IX, Financial Data.

Part VIII

1

You participate in a [political](#) campaign if you promote or oppose the candidacy of an individual for public office. This does not include candidate debates and nonpartisan voter education, which by themselves are permitted activities.

Warning: Organizations described in section 501(c)(3) are prohibited from supporting or opposing candidates for public office in any political campaign. If you answer "Yes," you are not qualified for tax exemption under section 501(c)(3) and should reconsider whether the filing of application Form 1023 is appropriate for your organization. See [Publication 557](#) for a description of other Internal Revenue Code sections under which you may qualify.

Part VIII

10

["Intellectual property"](#) includes:

- Patents (for inventions).
- Copyrights (for literary and artistic works such as novels, poems, plays, films, musical works, drawings, paintings, photographs, sculptures, architectural designs, performances, recordings, film, and radio or television programs).
- Trade names, trade marks, and service marks (for symbols, names, images, and designs).
- Formulas, know-how, and trade secrets.

Part VIII

10

Part VIII

11

Part VIII

12a

A "[foreign](#) country" is a country other than the United States, its territories and possessions, and the District of Columbia.

Part VIII

13d

A "relationship" between you and the recipient organization includes the following situations:

- You control the recipient organization or it controls you through common officers, directors, or trustees, or through authority to approve budgets or expenditures.
- You and the recipient organization were created at approximately the same time and by the same persons.
- You and the recipient organization operate in a coordinated manner with respect to facilities, programs, employees, or other activities.
- Persons who exercise substantial influence over you also exercise substantial influence over the other organization.

Part VIII

14a

Answer "Yes" if you make grants, loans, or other distributions, such as goods, to a [foreign](#) organization.

For purposes of completing this application, a domestic organization is one that is formed under the laws of the United States, its territories and possessions, federally recognized Indian Tribal and Alaska Native governments (including [political](#) subdivisions), or the District of Columbia. A "foreign organization" is one that is not a domestic organization.

The listing of Indian tribal governments to be treated as states (or

Part VIII 15

political subdivisions thereof) for specified federal tax purposes, and for certain provisions that pertain to this status, see [Rev. Proc. 2002-64](#) (2002-42 IRB); [Rev. Proc. 86-17](#) (1986-1 CB 550); [Rev. Proc. 84-36](#) (1984-1 CB 510); and [Organizations affiliated with State or Indian Tribal governments](#) (2004 EO CPE Text, Topic H.).
A "[close connection](#)" between you and another organization includes the following situations:

- You control the organization or it controls you through common officers, directors, or trustees, or through authority to approve budgets or expenditures.
- You and the organization were created at approximately the same time and by the same persons.

For example, you were formed within months of the time that a social welfare organization and a [political](#) action committee were established by the same persons who were instrumental in your formation.

- You and the organization operate in a coordinated manner with respect to facilities, programs, employees, or other activities.

For example, you share rental [expenses](#) for office space and employees with a for-profit [corporation](#).

- Persons who exercise substantial influence over you also exercise substantial influence over the other organization and (1) you either conduct activities in common or (2) have a financial relationship.

For example, a voting member of your governing body is also a voting member of the governing body of a business league with which you intend to cooperate in planning an advertising campaign that will inform the public about the benefits of a particular program.

For example, a voting member of your governing body is also a voting member of the governing body of a business league that has made a loan to you.

Part VIII 15

Part VIII 16

A "[cooperative hospital service organization](#)" described in section [501\(e\)](#) is organized and operated on a cooperative basis to provide its section 501(c)(3) hospital members one or more of the following activities.

- Data processing.
- Purchasing (including purchasing insurance on a group basis).
- Warehousing.
- Billing and collection (including purchasing patron accounts receivable on a recourse basis).
- Food.
- Clinical.
- Industrial engineering.
- Laboratory.
- Printing.
- Communications.
- Record center.
- Personnel (including selecting, testing, training, and educating personnel) services.

A cooperative hospital service organization must also meet certain other requirements specified in section 501(e).

Part 16

A "[cooperative hospital service organization](#)" described in section

VIII

501(e) is organized and operated on a cooperative basis to provide its section 501(c)(3) hospital members one or more of the following activities.

- Data processing.
- Purchasing (including purchasing insurance on a group basis).
- Warehousing.
- Billing and collection (including purchasing patron accounts receivable on a recourse basis).
- Food.
- Clinical.
- Industrial engineering.
- Laboratory.
- Printing.
- Communications.
- Record center.
- Personnel (including selecting, testing, training, and educating personnel) services.

A [cooperative hospital service organization](#) must also meet certain other requirements specified in section 501(e). For additional information, see Publication 557.

Part VIII

17

A [cooperative service organization of operating educational organizations](#) described in section [501\(f\)](#) is organized and operated to provide investment services to its members. Those members must be organizations described in section [170\(b\)\(1\)\(A\)\(ii\)](#) or (iv), and either tax exempt under section 501(a) or whose income is excluded from taxation under section 115(a).

Part VIII

17

A [cooperative service organization of operating educational organizations](#) described in section 501(f) is organized and operated to provide investment services to its members. Those members must be organizations described in section 170(b)(1)(A)(ii) or (iv), and either tax exempt under section 501(a) or whose income is excluded from taxation under section 115(a).

Part VIII

18

See Publication 557 for additional information.

A "[charitable risk pool](#)" described in section 501(n) is organized and operated to pool insurable risks of its section 501(c)(3) members (other than risks related to medical malpractice). A section 501(n) organization must be organized under state law provisions authorizing risk pooling arrangements for [charitable organizations](#) and also meet certain other requirements provided by section 501(n).

Part VIII

18

See Publication 557 for additional information.

A "[charitable risk pool](#)" described in section 501(n) is organized and operated to pool insurable risks of its section 501(c)(3) members (other than risks related to medical malpractice). A section 501(n) organization must be organized under state law provisions authorizing risk pooling arrangements for [charitable organizations](#) and also meet certain other requirements provided by section 501(n).

Part VIII

19

"A school" is an educational organization whose primary function is the presentation of formal instruction and which normally maintains a regular faculty and curriculum and normally has a regularly enrolled body of pupils or students in attendance at the place where its educational activities are regularly carried on. A school may include a:

- Primary, secondary, preparatory, or high school.
- College or university.
- Trade or technical school.
- Nursery or pre-school.
- School that you operate as an activity, such as a school that is operated as an activity of a museum, historical society, or church.

If you are a nursery or pre-school that meets the description of a school, you would answer "Yes" to line 19 and complete *Schedule B*. You would also answer "No" to *Part VIII*, line 9a.

If you are a nursery or pre-school that does not meet the description of a school, you would answer "No" to line 19. You would answer "Yes" to *Part VIII*, line 9a, if you are applying for exemption as a childcare organization.

See Publication 557 for additional information.

Part VIII
20

"[Hospital](#) or [medical care](#)" includes the treatment of any physical or mental disability or condition, whether as an inpatient or outpatient. A hospital includes:

- Hospitals and rehabilitation institutions, outpatient clinics, or community mental health or drug treatment centers if the principal purpose or function is the providing of medical or hospital care or medical education or research.
- [Medical research organizations](#), if the principal purpose or function is the continuous active conduct of medical research in conjunction with a hospital.

Part VIII
21

"[Low-income housing](#)" refers to rental or [ownership](#) housing provided to persons based on financial need. "[Elderly housing](#)" refers to rental or ownership housing provided to persons based on age, including retirement, assisted-living, independent living, continuous care, and life care arrangements. "[Handicapped housing](#)" refers to rental or ownership housing provided to persons based on physical or mental disabilities, including nursing homes.

If you are a skilled nursing facility, you must also complete *Schedule C*.

Part VIII
22

Answer "Yes" if you pay monies to an individual as a scholarship, fellowship, or educational loan, for travel, study, or other similar purposes. Also answer "Yes" if you pay such amounts on behalf of an individual to a [school](#) or a tuition or educational savings program.

Travel, study, or other similar purposes include payments made to enhance a literary, artistic, musical, scientific, teaching or other similar capacity, skill, or talent of the individual recipient. For example amounts paid to:

- Vocational high school students to be used to purchase basic tools.
- Teachers to induce them to teach in an economically depressed, public school system.
- A scientific researcher to underwrite that individual's research project.

Educational grants do not include amounts you pay to an individual as [compensation](#), such as payments made to a consultant for personal services or to produce a report for you.

Educational grants do not include amounts paid to another organization that distributes your funds as a scholarship to an individual if you have no role in the selection process.

If you are a "[private foundation](#)" as described in *Part X*, you can request advance approval of your grant-making procedures by completing *Schedule H* and avoid the possible imposition of excise taxes under section 4945.

Part VIII
2a

You are attempting to "[influence legislation](#)" if you directly contact or urge the public to contact members of a legislative body for the purpose of proposing, supporting, or opposing legislation. You are also attempting to influence legislation if you advocate the adoption or rejection of legislation.

Warning: Organizations described in section 501(c)(3) are prohibited from engaging in a substantial amount of legislative activities. Whether you are engaged in substantial legislative activities depends on all of the facts and circumstances.

Part VIII
3a

For purposes of this application, "[bingo](#)" is a game of chance played with cards that are generally printed with 5 rows of 5 squares each on which participants place markers to form a

squares each on which participants place markers to form a preselected pattern to win the game. Other [gaming](#) activities include pull-tabs, raffles, keno, split-the-pot, and other games of chance.

Note: Gaming may be subject to unrelated business income tax. See [Publication 3079](#) and [IRS Notice 1335](#) for further information about gaming activities. Also see [IRS Notice 1340](#): "Tax-Exempt Organizations and Raffle Prizes - Reporting Requirements and Federal Income Tax Withholding."

Part VIII	3c	Local jurisdictions include cities, counties, towns, municipalities, and similar government jurisdictions within a state. A local jurisdiction also includes an Indian Reservation.
Part VIII	4a	
Part VIII	4a	" Fundraising " includes efforts to raise funds through appeals for financial support. Fundraising may be conducted by your employees or volunteers, through an agent, or through an independent contractor.
Part VIII	4b	
Part VIII	4d	Local jurisdictions include cities, counties, towns, municipalities, and similar government jurisdictions within a state. A local jurisdiction also includes an Indian Reservation.
Part VIII	4e	This line is intended to obtain information from you regarding donor-advised funds that you may maintain. A "donor-advised fund" is maintained if you establish separate accounts for a donor whereby the donor may exercise a right to make a recommendation on either uses of the account, such as providing advice about how to invest, or distributions from the account, such as providing advice about how to make expenditures.
Part VIII	5	<p>You are "affiliated" with a governmental unit if you were created by, controlled by, or closely related to a governmental unit. Identify each governmental unit and describe your relationship with it. Include details of any financial reports or audits required by the governmental unit. Also, describe any power or authority given to you by the governmental unit.</p> <p>For purposes of this question, a "governmental unit" includes a State, a possession of the United States, or any political subdivision of a State or a possession of the United States, or the United States, or the District of Columbia.</p> <p>A governmental unit would generally not qualify for exemption under section 501(c)(3). Also, if you can exercise certain sovereign powers, such as the power to tax or police powers, you would generally not qualify for exemption under section 501(c)(3).</p>
Part VIII	6a	" Economic development " organizations are generally formed to combat community deterioration by assisting businesses located in a particular geographic area whose economy is economically depressed or deteriorating. Their varieties of activities include grants, loans, provision of information and expertise, or creation of industrial parks. Economic development organizations may also be formed to eliminate prejudice and discrimination or lessen the burdens of government through involvement with business development.
Part VIII	6b	<p>If your exempt purpose is to combat community deterioration, describe whether the area or areas in which you will operate have been declared blighted or economically depressed by a government finding. If the area has not been declared blighted or economically depressed, a more suitable exemption may be under sections 501(c)(4) or 501(c)(6). See Publication 557 for more information.</p> <p>If your exempt purpose is to eliminate prejudice and discrimination, describe how your activities further this purpose.</p> <p>If your exempt purpose is to lessen the burdens of government, describe whether the government has recognized your activities as those for which it would otherwise be responsible, and any involvement you have with governmental entities that demonstrates</p>

Part VIII	7a	<p>that you are actually lessening governmental burdens.</p> <p>"Develop" means the planning, financing, construction, or provision of similar services involved in the acquisition of real property, such as land or a building. For example, you would answer "Yes" and provide information if you engage the services of a consultant who puts together an arrangement for you to acquire a nursing home through the issuance of tax-exempt bonds.</p>
Part VIII	7a	<p>Use the following definitions to describe family or business relationships between your officers, directors, or trustees.</p> <ul style="list-style-type: none">• "Related" refers to both family and business relationships.• "Family relationships" include the individual's spouse, ancestors, children, grandchildren, great grandchildren, siblings (whether by whole or half blood), and the spouses of children, grandchildren, great grandchildren, and siblings.• "Business relationships" include employment and contractual relationships, and common ownership of a business where any officers, directors, or trustees, individually or together, possess more than a 35% ownership interest in common.• "Ownership" means voting power in a corporation, profits interest in a partnership, or beneficial interest in a trust.
Part VIII	7b	<p>Use the following definitions to describe family or business relationships between your officers, directors, or trustees.</p> <ul style="list-style-type: none">• "Related" refers to both family and business relationships.• "Family relationships" include the individual's spouse, ancestors, children, grandchildren, great grandchildren, siblings (whether by whole or half blood), and the spouses of children, grandchildren, great grandchildren, and siblings.• "Business relationships" include employment and contractual relationships, and common ownership of a business where any officers, directors, or trustees, individually or together, possess more than a 35% ownership interest in common.• "Ownership" means voting power in a corporation, profits interest in a partnership, or beneficial interest in a trust.
Part VIII	7b	<p>"Manage" means to direct or administer. For example, you would answer "Yes" and provide information if you hire an organization to administer a museum gift shop.</p>
Part VIII	7c	<p>An "arm's length" standard exists where the parties have an adverse (or opposing) interest. For example, a seller wants to sell his goods at the highest possible price, while a buyer wants to buy at the lowest possible price. These are adverse interests.</p> <p>In negotiating with a person, an adverse interest is assumed if that person is otherwise unrelated to you in the sense of not being in a position to exercise substantial influence over you or your affairs. If the person is in a position to exercise substantial influence over your affairs, then an arm's length standard requires additional precautions to eliminate the effect of the relationship.</p> <p>Using a conflict of interest policy, information about comparable transactions between unrelated parties, and reliable methods for evaluating the transaction, are examples of precautions that would help make the negotiation process equivalent to one between unrelated persons.</p> <hr/> <p>"Fair market value" is the price at which property or the right to use property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy, sell, or transfer property or the right to use property, and both having reasonable knowledge of relevant facts.</p> <hr/> <p>Use the following definitions to describe family or business relationships between any manager or developer and your officers, directors, or trustees.</p> <ul style="list-style-type: none">• "Related" refers to both family and business relationships

		<ul style="list-style-type: none"> • "Family relationships" include the individual's spouse, ancestors, children, grandchildren, great grandchildren, siblings (whether by whole or half blood), and the spouses of children, grandchildren, great grandchildren, and siblings. • "Business relationships" include employment and contractual relationships, and common ownership of a business where any officers, directors, or trustees, individually or together, possess more than a 35% ownership interest in common. • "Ownership" means voting power in a corporation, profits interest in a partnership, or beneficial interest in a trust.
Part VIII	8	A "joint venture" is a legal agreement in which the persons jointly undertake a transaction for mutual profit. Generally, each person contributes assets and shares risks. Like a partnership, joint ventures can involve any type of business transaction and the persons involved can be individuals, groups of individuals, companies, or corporations.
Part VIII	9a	<p>Childcare services provide care for children away from their homes. An organization providing childcare services may qualify for tax-exempt status as either a:</p> <ul style="list-style-type: none"> • School under IRC 170(b)(1)(A)(ii). or • Childcare organization under IRC 501(k). <p>Refer to the glossary definition of a school to determine if you qualify.</p> <p>A childcare organization qualifies under IRC 501(k) if it provides care for children away from their homes; substantially all of the childcare enables individuals to be gainfully employed; and the services provided by the organization are available to the general public.</p>
Part VIII	9b	"Gainfully employed" includes enabling individuals to work or to seek work.
Part VIII	9c	Section 501(k) states that to qualify as a childcare organization, substantially all of the care you provide (85% or more) should be to permit individuals to be gainfully employed.
Part VIII	9c	<p>If less than 85% of your services are for children of working parents or caretakers:</p> <ul style="list-style-type: none"> • Describe the percentage of the children for whom you provide services to permit parents or caretakers to work, and • Describe any efforts you are taking to increase the percentage of the children for whom you provide services to permit parents or caretakers to work.
Part X		<p>Request for Definitive Ruling.</p> <p>By answering "Yes" (checking line 6b in Part X of the Form), you are requesting a definitive ruling for your public charity status. The definitive ruling is given to you when you apply if you have existed at least one tax year of 8 months or more, and meet one of the public support tests described in these instructions and Publication 557.</p> <p>A definitive ruling must be based on your public support computed on the cash method of accounting. Therefore, if you use the accrual method of accounting, please use a worksheet to convert your revenue accounts from the accrual to the cash basis. Such a worksheet is provided in Instructions for Schedule A (Form 990 or 990-EZ), <i>Part IV-A. Support Schedule</i>.</p> <p>If you have completed your first tax year consisting of at least 8 full months and can meet one of the required public charity support tests, you should check the box for line 6b.</p> <p>To show that you meet one of the required public charity support tests, complete lines 6b(i) and/or 6b(ii).</p>
Part X	1a	<p>Organizations that are exempt under section 501(c)(3) are private foundations unless they are:</p> <ul style="list-style-type: none"> • Churches, schools, hospitals, governmental units, entities that undertake testing for public safety; organizations that

- that undertake testing for public safety; organizations that have broad financial support from the general public; or
- Organizations that support one or more other organization(s) that are themselves classified as [public charities](#).

Section 501(c)(3) organizations excepted from [private foundation](#) status are [public charities](#). Unless you meet one of the exceptions above, you are a [private foundation](#) and must answer "Yes" above.

Part 1b
X

Section 508(e) provides that a [private foundation](#) is not tax exempt unless its [organizing document](#) contains specific provisions. These specific provisions require that you operate to avoid liability for excise taxes under sections 4941(d), 4942, 4943(c), 4944, and 4945 (d). You can also meet these provisions by reliance on state law.

See Publication 557, Chapter 3, *Section 501(c)(3) Organizations: Private Foundations*, by clicking on the help button for samples of provisions that will meet section 508(e). Also, see [States with Statutory Provisions that Satisfy Section 508\(e\)](#) for a list of states that have enacted statutory provisions that satisfy the requirements of section 508(e), subject to notations (based on Revenue Ruling 75-38, 1975-1 C.B. 161).

Part 1b
X

Section 508(e) provides that a [private foundation](#) is not tax exempt unless its [organizing document](#) contains specific provisions. These specific provisions require that you operate to avoid liability for excise taxes under sections 4941(d), 4942, 4943(c), 4944, and 4945 (d). You can also meet these provisions by reliance on state law.

See Publication 557, Chapter 3, *Section 501(c)(3) Organizations: Private Foundations*, by clicking on the help button for samples of provisions that will meet section 508(e). Also, see [States with Statutory Provisions that Satisfy Section 508\(e\)](#) for a list of states that have enacted statutory provisions that satisfy the requirements of section 508(e), subject to notations (based on Revenue Ruling 75-38, 1975-1 C.B. 161).

Part 2
X

Some [private foundations](#) are private operating foundations. These are types of private foundations that lack general public support, but make qualifying distributions directly for the active conduct of their educational, charitable, and religious purposes. "Directly for the active conduct" means that the distributions are used by the foundation itself to carry out the programs for which it is organized and operated. Grants made to assist other organizations or individuals are normally considered indirect.

Part 3
X

If you have existed for one year or more, you must provide financial information that demonstrates you meet the requirements to be classified as a private operating foundation.

Part 4
X

If you have existed for less than one year, you must ordinarily provide an affidavit or opinion of counsel that sets forth facts concerning your operations and projected support to demonstrate that you are likely to satisfy the requirements to be classified as a [private operating foundation](#). If you have not provided an affidavit or opinion of counsel, you may provide a narrative statement that provides sufficient information to demonstrate that you are likely to satisfy the requirements to be classified as a [private operating foundation](#).

Part 5i
X

Part 6a
X

Request for Advance Ruling.

By checking the box on line 6a, you are requesting an [advance ruling](#) for your [public charity](#) status. The [advance ruling](#) gives you a 5-year period in which you can get the financial support needed to meet one of the public support tests described in line 5g or 5h. Generally, the financial information for the 5-year period is submitted at the end of your [advance ruling](#) period and a final determination is made as to whether you are a [public charity](#) or a [private foundation](#).

When your [advance ruling](#) period ends in 5 years, the IRS will ask that you provide updated information about your public support by completing Form [8734](#).

Statute extension. To receive an [advance ruling](#), you must agree to extend the statute of limitations for any of the 5 tax years in the [advance ruling](#) period. This agreement allows the IRS additional time to assess federal taxes under section 4940 if you do not qualify as a [public charity](#) for any of the 5 tax years in the [advance ruling](#) period. You are not required to agree to the extension requested. However, in this situation, the IRS will not be able to issue an [advance ruling](#). If you agree to the extension, the statute will extend 8 years, 4 months, and 15 days beyond the end of your first tax year. By signing the consent, you are agreeing to the statute extension. If, at the end of your 5-year [advance ruling](#) period, the IRS determines that you do not meet the public support tests and you are a [private foundation](#), the IRS will assess the tax under section 4940 for that 5-year period.

If you requested an [advance ruling](#), the IRS will return a copy of *Part X* of your application with your signed consent, also signed by an IRS official. Keep this signed document in your permanent records.

First tax year not completed. If you have not yet completed your first tax year consisting of at least 8 full months, you must check the box for line 6a to request an [advance ruling](#). For example, if you were formed on May 15, 2003, with an accounting period that ends December 31, and you submitted your application on August 15, 2004, you must request an [advance ruling](#) since your first tax year consisted of only 7 months and you have not completed your second tax year.

Completed first tax year. If you have completed your first tax year consisting of at least 8 full months but cannot currently meet one of the required [public charity supports tests](#), you may still wish to request an [advance ruling](#). This request should only be made if you reasonably expect to meet the required [public charity support tests](#) within the 5-year advance ruling period.

Completed more than 5 tax years. If you have completed more than 5 tax years from the date your exemption would be effective, do not request an [advance ruling](#).

Request for Definitive Ruling.

By answering "Yes" (checking line 6b in Part X of the Form), you are requesting a [definitive ruling](#) for your [public charity](#) status. The definitive ruling is given to you when you apply if you have existed at least one tax year of 8 months or more, and meet one of the public support tests described in these instructions and Publication 557.

A [definitive ruling](#) must be based on your public support computed on the cash method of accounting. Therefore, if you use the accrual method of accounting, please use a worksheet to convert your revenue accounts from the accrual to the cash basis. Such a worksheet is provided in Instructions for Schedule A (Form [990](#) or [990-EZ](#)), *Part IV-A. Support Schedule*.

If you have completed your first tax year consisting of at least 8 full months and can meet one of the required [public charity](#) support tests, you should check the box for line 6b.

To show that you meet one of the required [public charity](#) support tests, complete lines 6b(i) and/or 6b(ii).

Substantial contributor. A "[substantial contributor](#)" is any individual or organization that gave more than \$5,000 to you from the date you were formed or other date that your exemption would be effective, to the end of the year in which the contributions were received. This total amount contributed must also be more than 2% of all the contributions you received. A creator of a [trust](#) is treated as a [substantial contributor](#) regardless of the amount contributed.

See Publication 578 for additional information about [substantial contributors](#).

Part X 6b

Part X 6b(i) (b)

Part X	6b(ii) a	<p>For purposes of this application, a "disqualified person" is any individual or organization that is:</p> <ol style="list-style-type: none">1. A "substantial contributor" to you (defined below).2. An officer, director, trustee, or any other individual who has similar powers or responsibilities.3. An individual who owns more than 20% of the total combined voting power of a corporation that is a substantial contributor.4. An individual who owns more than 20% of the profits interest of a partnership that is a substantial contributor.5. An individual who owns more than 20% of the beneficial interest of a trust or estate that is a substantial contributor.6. A member of the family of any individual described in 1, 2, 3, 4, or 5 above.7. A corporation in which any individuals described in 1, 2, 3, 4, 5, or 6 above, hold more than 35% of the total combined voting power.8. A trust or estate in which any individuals described in 1, 2, 3, 4, 5, or 6 above, hold more than 35% of the beneficial interests.9. A partnership in which any individuals described in 1, 2, 3, 4, 5, or 6 above, hold more than 35% of the profits interest. <p>Substantial contributor. A "substantial contributor" is any individual or organization that gave more than \$5,000 to you from the date you were formed or other date that your exemption would be effective, to the end of the year in which the contributions were received. This total amount contributed must also be more than 2% of all the contributions you received. A creator of a trust is treated as a substantial contributor regardless of the amount contributed.</p> <p>A "member of the family" includes the spouse, ancestors, children, grandchildren, great grandchildren, and their spouses.</p>
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Part X	6b(ii) b	<p>See Publication 578 for additional information about disqualified persons, substantial contributors, and members of the family.</p> <p>For purposes of this application, a "disqualified person" is any individual or organization that is:</p> <ol style="list-style-type: none">1. A "substantial contributor" to you (defined below).2. An officer, director, trustee, or any other individual who has similar powers or responsibilities.3. An individual who owns more than 20% of the total combined voting power of a corporation that is a substantial contributor.4. An individual who owns more than 20% of the profits interest of a partnership that is a substantial contributor.5. An individual who owns more than 20% of the beneficial interest of a trust or estate that is a substantial contributor.6. A member of the family of any individual described in 1, 2, 3, 4, or 5 above.7. A corporation in which any individuals described in 1, 2, 3, 4, 5, or 6 above, hold more than 35% of the total combined voting power.8. A trust or estate in which any individuals described in 1, 2, 3, 4, 5, or 6 above, hold more than 35% of the beneficial interests.9. A partnership in which any individuals described in 1, 2, 3, 4, 5, or 6 above, hold more than 35% of the profits interest. <p>Substantial contributor. A "substantial contributor" is any individual or organization that gave more than \$5,000 to you from the date you were formed or other date that your exemption would be effective, to the end of the year in which the contributions were received. This total amount contributed must also be more than 2% of all the contributions you received. A creator of a trust is treated as a substantial contributor regardless of the amount contributed.</p> <p>A "member of the family" includes the spouse, ancestors, children, grandchildren, great grandchildren, and their spouses.</p>
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See Publication 578 for additional information about [disqualified persons](#), [substantial contributors](#), and members of the [family](#).

"Unusual grants" generally are substantial contributions and bequests from disinterested persons that by reason of their size adversely affect classification as a [public charity](#). They are unusual, unexpected, and received from an unrelated party. If you answer "Yes" to line 7, submit a statement for each grant. The statement should include the name of the contributor, the date and amount of the grant, a brief description of the grant, and an explanation of why it is unusual. You should include details of any additional funds you expect to receive from the contributors listed. If they qualify for unusual grant treatment, these amounts should be reported on *Part IX-A. Statement of Revenues and Expenses*, line 12.

Part
X7

See Publication 557 for additional information about unusual grants.

Part
XI1

The total amount listed on *Part IX-A. Statement of Revenues and Expenses*, line 10 of the Form is your **gross receipts** for purposes of determining your user fee.

Compute the average of your gross receipts for a 4-year period based on either

- 1. the gross receipts you expect to receive over your first four years if you have not completed a 4-year period, or
- 2. the gross receipts you actually received for the immediately preceding 4 years if you have completed a 4-year period

Part
XI3

Caution: Your application will not be processed without payment of the proper user fee.

Your user fee may be paid by a personal or certified check, money order, bank check, or cashier's check. Your check or money order should be made payable to the United States Treasury.

Schedule
A10

A [school](#) for the religious instruction of the young refers to any regularly scheduled religious, educational activities for youth, such as a "Sunday school."

Schedule
A11a

A "prescribed course of study" refers to formal or informal training. It does not include self-ordination or paying a fee for an ordination certificate without completing a course of study. Describe the course of study completed by your religious leader.

Schedule
A12

Answer "Yes" if your religious leader is listed previously in *Part V* (line 1a of the Form).

Schedule
A14

Answer "Yes" if you are part of a group of churches with similar beliefs and structures, such as a convention, association, or union of churches.

Schedule
A16

If you answer "Yes," submit a copy of your church charter. Identify the organization that issued the charter and describe the requirements you met to receive it. Do not describe organizational charters you received from your state's Secretary of State, Franchise Tax Board, or similar administrative office.

Schedule
A1b

A "form of worship" refers to religious practices that express your devotion to your creed, faith, or beliefs.

Schedule
A2a

A "code of doctrine and discipline" refers to a body of laws or rules that govern behavior.

Schedule
A2b

Your "religious history" includes the story of your establishment and major events in your past.

Schedule
A2c

Your literature includes any writings about your beliefs, rules, or history.

Schedule
A3

A "religious hierarchy or ecclesiastical government" refers to people or institutions that exercise significant influence or authority over you.

Schedule
A4a

Schedule
A4b

Enter the average number of members and non-members who attend your regularly scheduled religious services.

Schedule
A5a

An "established place of worship" is a place where you hold

A		regularly scheduled religious services. It may be a place that you own, rent, or which is provided freely for your use.
Schedule A	6	<p>An "established congregation" or "other religious membership group" includes individuals who regularly attend and take part in your religious services at an established location. An established congregation generally does not include members of only one family. If you answer "No" because you do not have an established congregation or other religious membership, you may be a religious organization that does not qualify as a church. If you do not qualify as a church, you will need to go back to <i>Part X</i>, line 5, to reconsider your public charity status.</p> <p>Note: You may request classification as a church at a later date after you establish a congregation or other religious membership group. For information about this option, contact IRS customer account service representatives at 1-877-829-5500 (toll-free).</p>
Schedule A	7	Enter the total number of your current members in the line provided. If you have no members, enter zero.
Schedule A	8a	Answer "Yes" if you have a prescribed way to become a member. Answer "Yes" even if you just keep records of who is currently a member.
Schedule A	8d	" Family " includes an individual's spouse, ancestors, children, grandchildren, great grandchildren, siblings (whether by whole or half blood), and the spouses of children, grandchildren, great grandchildren, and siblings.
Schedule B	1	<p>Answer "Yes" if your organizing document or bylaws contain a nondiscriminatory statement as to students similar to the one shown in the example below.</p> <p>If the statement is not included in your organizing document or bylaws, you may submit a copy of your signed and dated resolution that was adopted according to your internal rules or regulations. Your resolution should approve a nondiscriminatory policy similar to the one shown in the example below.</p>
Schedule B	1	<p>You must attach evidence establishing that you meet the following criteria for operating a school:</p> <ol style="list-style-type: none">1. Evidence that you have a regularly scheduled curriculum includes a list of required courses of study, dates and times courses are offered, and other information about how to complete required courses.2. Evidence that you have a regular faculty of qualified teachers, includes certifications by the appropriate state authority or successful completion of required training.3. Evidence of a regularly enrolled student body includes records of regular attendance by students at your facility.4. Evidence of a place where your exclusively educational activities are regularly carried on includes a lease agreement or deed for your facility.
Schedule B	1a	<p>If "Yes," you must submit evidence establishing that you meet these factors, as described below:</p> <ul style="list-style-type: none">• Evidence that you have a regularly scheduled curriculum includes a list of required courses of study, dates and times courses are offered, and other information about how to complete required courses.• Evidence that you have a regular faculty of qualified teachers, includes certifications by the appropriate state authority or successful completion of required training.• Evidence of a regularly enrolled student body includes records of regular attendance by students at your facility.• Evidence of a place where your exclusively educational activities are regularly carried on includes a lease agreement or deed for your facility. <p>If you answer "No," do not complete <i>Schedule B</i>. You do not meet the requirements of a school and you will need to go back to <i>Part X</i> (line 5 on the Form) to reconsider your public charity status.</p>
Schedule B	1b	Answer "Yes" if your primary function is the presentation of formal instruction. If you answer "No," do not complete <i>Schedule B</i> . You do not meet the requirements of a school and you will need

		to go back to <i>Part X</i> , line 5, to reconsider your public charity status.
Schedule B	2a	If you answer "Yes," you are required to explain how you are operated by a state or state subdivision and submit documentation of your status as a public school .
Schedule B	2b	Answer "Yes" if you have a signed contract or agreement with a state or local government under which you operate and receive funding. Submit a signed and dated conformed copy of your contract or agreement. If you answer "Yes," do not complete the remainder of <i>Schedule B</i> .
Schedule B	3	You must demonstrate that you have made your nondiscriminatory policy known to all segments of the general community served by the school . One way of meeting this requirement is to publish the school's nondiscriminatory policy annually. Note: A notice published in the legal notices section or classified advertisements of your local newspaper is generally not acceptable.
Schedule B	3	Enter the name of the public school district and county where you operate.
Schedule B	4	Answer "Yes" if you were formed or substantially expanded during a period of time when public schools in your district or county were desegregated by court order. Caution: If you are unsure whether to answer "Yes," contact an appropriate public school official.
Schedule B	7	In responding to this line, you may reference information previously provided in response to Part VIII (line 7a, 7b, or 7c of the Form), along with any additional information to fully respond.
Schedule B	7a	Your list must identify each individual or organization by name. Your list must include your incorporators, founders, board members, donors of land, and donors of buildings.
Schedule B	7b	Answer "Yes" if any individuals or organizations on your list have an objective to keep public or private school education segregated by race.
Schedule B	7b	
Schedule B	8	In responding to this line, you may reference information previously provided in response to <i>Part VIII</i> , line 7a, 7b, or 7c, along with any additional information to fully respond.
Schedule B	8	
Schedule B	8	Answer "Yes" if on a continuing basis, you will maintain for a minimum period of three years the following records. <ul style="list-style-type: none">• Your racial composition (similar to the information requested in <i>Schedule B, Section II</i>, line 5).• Evidence that your scholarships and loans are awarded on a racially nondiscriminatory basis (similar to the information requested in <i>Schedule B, Section II</i>, line 6).• Copies of all materials used by you or on your behalf to solicit contributions.• Copies of brochures, application forms, advertisements, and catalogues dealing with student admissions, programs, and financial aid. Answer "No" if you do not maintain records and explain how you meet the recordkeeping requirements under Rev. Proc. 75-50. Caution: Failure to maintain these records or produce them upon the proper request, will create a presumption that you have not complied with the requirements of Rev. Proc. 75-50.
Schedule C		Additional Requirements Note: If an organization described in section 501(c)(3) with a community board exercises rights or powers over you, such as the right to appoint members to your governing board of directors and the power to approve certain transactions, also provide the following information: <ul style="list-style-type: none">• Describe these rights and powers.

- In addition, describe how each of that organization's board of [directors](#) represents the [community](#).

Note: If you are subject to a state corporate practice of medicine law that requires your governing board to be composed solely of physicians licensed to practice medicine in the state, also provide the following information:

- Describe whether a hospital described in section 501(c)(3) exercises any rights or powers over you.
- Identify the corporate practice of medicine law under which you operate.
- Explain how the section 501(c)(3) hospital exercises any rights or powers over you, such as the right to appoint members to your governing board of [directors](#) and the right to approve certain transactions.
- Explain what services you provide to the section 501(c)(3) hospital.

Schedule C		
Schedule C		
Schedule C	1	Provide the list of hospitals with which you have relationships relating to the conduct of medical research. Describe in detail the relationship you have with each hospital. Submit copies of any written agreements.
Schedule C	11	Recruitment incentives may be offered to attract or retain physicians as employees or to serve the community in which the hospital is located. Such incentives are generally offered when there is an acute shortage of such physicians in your hospital or within the community.
Schedule C	12	Physicians who have a financial or professional relationship with you include physicians with whom you have a business relationship, such as employees, staff physicians, participants in joint ventures , or physicians with whom you contract for services.
Schedule C	13	A business relationship includes employment, contractual relationship, or status as a member of your board of directors .
Schedule C	14	A " conflict of interest " arises when a person in a position of authority over an organization, such as a director, officer, or manager, may benefit personally from a decision he or she could make. Adoption of a conflict of interest policy is not required to obtain tax-exempt status. However, by adopting the sample policy or a similar policy, you will be choosing to put in place procedures that will help you avoid the possibility that those in positions of authority over you may receive an inappropriate benefit.
Schedule C	1a	Answer "Yes" if all doctors in your community are eligible for staff privileges at your facility. You may answer "Yes" if staff privileges at your facility are limited by capacity. Answer "No" if all doctors in your community are not eligible for staff privileges at your facility.
Schedule C	2	Note: Making grants to other organizations DOES NOT directly accomplish the conduct of medical research.
Schedule C	2a	Answer "Yes" if you admit all patients in your community who can pay for themselves or through private health insurance. Answer "No" if you limit admission for these individuals in any way.
Schedule C	2b	Answer "Yes" if you admit all patients in your community who participate in Medicare. Answer "No" if you limit admission in any way for these individuals.
Schedule C	2c	Answer "Yes" if you admit all patients in your community who participate in Medicaid.

		Answer "NO" if you limit admission in any way for these individuals.
Schedule C	3b	Answer "Yes" if you require a deposit for other patients before admission and the requirement is the same as for Medicare and/or Medicaid patients.
		Answer "No" if you require a deposit, but deposits for Medicare/Medicaid patients and other patients differ as to: (1) the way the amount is determined, or (2) the reason for the deposit.
Schedule C	4a	Answer "Yes" if you offer emergency medical or hospital care at your facility on a 24-hour basis, seven days a week.
Schedule C	4b	Answer "Yes" if you have a specific written plan or policy to accept all patients in need of emergency care without considering their ability to pay.
		If you answer "Yes," submit a copy of your plan or policy.
Schedule C	4c	Answer "Yes" if you have specific arrangements with any police, fire, or ambulance service providers to bring emergency cases to your facility, whether they are written or oral agreements.
Schedule C	5a	Answer "Yes" if you provide free or low cost medical or hospital care services to the poor.
Schedule C	5e	A sliding fee scale establishes payments depending on financial ability to pay.
Schedule C	5e	A sliding fee scale establishes payments depending on financial ability to pay.
Schedule C	8	NOTE - Answer "Yes" if you satisfy any one of the following conditions: <ul style="list-style-type: none">• Answer "Yes" if you have a board of directors that is representative of the community you serve. However, hospital employees and staff physicians are generally not individuals considered to be community representatives.• Answer "Yes" if an organization described in section 501(c)(3) with a community board exercises rights or powers over you, such as the right to appoint members to your governing board of directors and the power to approve certain transactions.• Answer "Yes" if you are subject to a state corporate practice of medicine law that requires your governing board to be composed solely of physicians licensed to practice medicine in the state.
Schedule C	8	Additional Requirements <p>Note: If an organization described in section 501(c)(3) with a community board exercises rights or powers over you, such as the right to appoint members to your governing board of directors and the power to approve certain transactions, also provide the following information:</p> <ul style="list-style-type: none">• Describe these rights and powers.• In addition, describe how each of that organization's board of directors represents the community. <p>Note: If you are subject to a state corporate practice of medicine law that requires your governing board to be composed solely of physicians licensed to practice medicine in the state, also provide the following information:</p> <ul style="list-style-type: none">• Describe whether a hospital described in section 501(c)(3) exercises any rights or powers over you.• Identify the corporate practice of medicine law under which you operate.• Explain how the section 501(c)(3) hospital exercises any rights or powers over you, such as the right to appoint members to your governing board of directors and the right to approve certain transactions.• Explain what services you provide to the section 501(c)(3) hospital.
Schedule C	9	

Schedule D	1	<p>If you answer "No," then you DO NOT meet the "operated, supervised, or controlled by" relationship test (Test 1).</p> <p>Continue to Test 2</p>
Schedule D	1	<p>Answer "Yes" if your governing document, bylaws, or other internal rules and regulations show that the majority of your governing board or officers is elected or appointed by the supported organization(s).</p> <p>Answer "No" if your governing document, bylaws, or other internal rules and regulations DO NOT show that the majority of your governing board or officers is elected or appointed by the supported organization(s).</p> <p>If you answered "No":</p> <p>Include funds or other items of value that you receive as gifts, grants, or contributions. For example, if one of your activities is a food drive, the value of the donated food must be included on this line. Also include on this line payments a governmental unit makes to enable you to both:</p> <ul style="list-style-type: none">• Accomplish your exempt purpose(s), and• Provide a service or facility directly to the general public. <p>See the instructions to line 9 if you are uncertain whether revenue should be included as a grant in line 1 or as gross receipts in line 9. Unusual grants are not included on this line, but are included on line 12.</p> <p>Examples</p> <ul style="list-style-type: none">• A city pays the symphony orchestra to provide free music programs in the public schools. The programs are open to the public. This income received from a governmental unit accomplishes the orchestra's exempt purpose and directly provides a service to the general public. The income is a grant to the symphony orchestra that should be listed on line 1.• The symphony orchestra sells tickets to the public for its fall season. Such income is gross receipts received from the general public in performance of the orchestra's exempt function and should be listed on line 9.• The public school system pays the symphony orchestra to create several musical pieces suitable for the school system's elementary music curriculum. This payment by a governmental unit for the music compositions is primarily for its (the school system's) own use, not for the direct benefit of the public. Therefore, this income is gross receipts received from a governmental unit in performance of the orchestra's exempt function that should be listed on line 9.
Schedule D	1	<p>If you answer "No," then you DO NOT meet the "supervised or controlled in connection with" relationship test (Test 2).</p> <p>Continue to Test 3</p>
Schedule D	1 Gifts, grants, and contributions received (do no	<p>Include funds or other items of value that you receive as gifts, grants, or contributions. For example, if one of your activities is a food drive, the value of the donated food must be included on this line. Also include on this line payments a governmental unit makes to enable you to both:</p> <ul style="list-style-type: none">• Accomplish your exempt purpose(s), and• Provide a service or facility directly to the general public. <p>See the instructions for Gross Receipts if you are uncertain whether revenue should be included as a grant in this section or as gross receipts. Unusual grants are not included on this line, but are included later.</p>
Schedule D	1 Gifts, grants, and contributions received	<p>Include funds or other items of value that you receive as gifts, grants, or contributions. For example, if one of your activities is a food drive, the value of the donated food must be included on this line. Also include on this line payments a governmental unit makes to enable you to both:</p>

received
(do
no

- Accomplish your exempt purpose(s), and
- Provide a service or facility directly to the general public.

See the instructions for [Gross Receipts](#) if you are uncertain whether revenue should be included as a grant in this section or as [gross receipts](#). [Unusual grants](#) are not included on this line, but are included later.

Schedule D

1

Gifts, grants, and contributions received
(do
no

- Accomplish your exempt purpose(s), and
- Provide a service or facility directly to the general public.

See the instructions for [Gross Receipts](#) if you are uncertain whether revenue should be included as a grant in this section or as [gross receipts](#). [Unusual grants](#) are not included on this line, but are included later.

Schedule D

10

Schedule D

11

Attach a schedule with total amounts entered (rather than each individual transaction) for each category using the format in Figure 2.

Figure 2. Part IX-A. Statement of Revenues and [Expenses](#)
Line 11. Net Gain or (Loss)

	Categories		
	(A) Real Estate	(B) Securities	(C) Other
1. Gross sales price of assets (other than inventory) by category.			
2. Less: Cost or other basis and sales expenses .			
3. Gain or (loss). Subtract line 2 from line 1.			
4. Net gain or (loss) - Add line 3 of columns (A), (B), and (C). Enter here and on Form 1023, <i>Part IX - A. Statement of Revenues and Expenses</i> , line 11.			

Schedule D

11

Schedule D

12

"[Unusual grants](#)" generally are substantial contributions and bequests from disinterested persons that by their size adversely affect classification as a [public charity](#). They are unusual, unexpected, and received from an unrelated party.

You must fully describe your [unusual grants](#) in *Part X*, line 7. For additional information about [unusual grants](#) and a description of [public charity](#) classification see Publication 557.

Schedule D

12

Unusual grants

"[Unusual grants](#)" generally are substantial contributions and bequests from disinterested persons that by their size adversely affect classification as a [public charity](#). They are unusual, unexpected, and received from an unrelated party.

You must fully describe your [unusual grants](#) in *Part X*, line 7. For additional information about [unusual grants](#) and a description of [public charity](#) classification see Publication 557.

Schedule

12

"[Unusual grants](#)" generally are substantial contributions and

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D	Unusual grants	<p>bequests from disinterested persons that by their size adversely affect classification as a public charity. They are unusual, unexpected, and received from an unrelated party.</p> <p>You must fully describe your unusual grants in <i>Part X</i>, line 7. For additional information about unusual grants and a description of public charity classification see Publication 557.</p>
Schedule D	12 Unusual grants	<p>"Unusual grants" generally are substantial contributions and bequests from disinterested persons that by their size adversely affect classification as a public charity. They are unusual, unexpected, and received from an unrelated party.</p> <p>You must fully describe your unusual grants in <i>Part X</i>, line 7. For additional information about unusual grants and a description of public charity classification see Publication 557.</p>
Schedule D	13	
Schedule D	1a	<p>If you answered "No" on the line above (Section III, Line 1a of the Form), you must amend your organizing document to specify the supported organization(s) by name, purpose, or class. Otherwise, you will not meet the operational test under section 509(a)(3) and you will need to go back to <i>Part X</i> to reconsider your public charity status.</p>
Schedule D	1a	<p>As a section 509(a)(3) supporting organization, you may not be controlled directly or indirectly by disqualified persons. You are controlled if disqualified persons can exercise 50% or more of the total voting power of your governing body. You are also controlled if disqualified persons have authority to affect significant decisions, such as power over your investment decisions, or power over your charitable disbursement decisions. You are also controlled if disqualified persons can exercise veto power. Although control is generally demonstrated where disqualified persons have the authority over your governing body to require you to take an action or refrain from taking an action, indirect control by disqualified persons will also disqualify you as a supporting organization.</p> <p>See the instructions for <i>Part X</i>, line 6b for a description of the term "disqualified person."</p> <p>A public charity is not a disqualified person.</p> <p>A "foundation manager" means your:</p> <ul style="list-style-type: none">• Officers, directors, or trustees, or• An individual having powers or responsibilities similar to those of your officers, directors, or trustees.
Schedule D	1a	<p>As a section 509(a)(3) supporting organization, you may not be controlled directly or indirectly by disqualified persons. You are controlled if disqualified persons can exercise 50% or more of the total voting power of your governing body. You are also controlled if disqualified persons have authority to affect significant decisions, such as power over your investment decisions, or power over your charitable disbursement decisions. You are also controlled if disqualified persons can exercise veto power. Although control is generally demonstrated where disqualified persons have the authority over your governing body to require you to take an action or refrain from taking an action, indirect control by disqualified persons will also disqualify you as a supporting organization.</p> <p>See the instructions for <i>Part X</i>, line 6b for a description of the term "disqualified person."</p> <p>A public charity is not a disqualified person.</p> <p>A "foundation manager" means your:</p> <ul style="list-style-type: none">• Officers, directors, or trustees, or• An individual having powers or responsibilities similar to those of your officers, directors, or trustees.
Schedule D	1a	<p>As a section 509(a)(3) supporting organization, you may not be controlled directly or indirectly by disqualified persons. You are controlled if disqualified persons can exercise 50% or more of the</p>

controlled if [disqualified persons](#) can exercise 50% or more of the total voting power of your governing body. You are also controlled if [disqualified persons](#) have authority to affect significant decisions, such as power over your investment decisions, or power over your [charitable](#) disbursement decisions. You are also controlled if [disqualified persons](#) can exercise veto power. Although control is generally demonstrated where disqualified persons have the authority over your governing body to require you to take an action or refrain from taking an action, indirect control by [disqualified persons](#) will also disqualify you as a supporting organization.

See the instructions for *Part X*, line 6b for a description of the term "[disqualified person](#)."

A [public charity](#) is not a [disqualified person](#).

A "[foundation manager](#)" means your:

- Officers, directors, or trustees, or
- An individual having powers or responsibilities similar to those of your officers, directors, or trustees.

Schedule D	1a	As a section 509(a)(3) supporting organization, you may not be controlled directly or indirectly by disqualified persons . You are controlled if disqualified persons can exercise 50% or more of the total voting power of your governing body. You are also controlled if disqualified persons have authority to affect significant decisions, such as power over your investment decisions, or power over your charitable disbursement decisions. You are also controlled if disqualified persons can exercise veto power. Although control is generally demonstrated where disqualified persons have the authority over your governing body to require you to take an action or refrain from taking an action, indirect control by disqualified persons will also disqualify you as a supporting organization.
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See the instructions for *Part X*, line 6b for a description of the term "[disqualified person](#)."

A [public charity](#) is not a [disqualified person](#).

A "[foundation manager](#)" means your:

- Officers, directors, or trustees, or
- An individual having powers or responsibilities similar to those of your officers, directors, or trustees.

Schedule D	1b	If you answered "No" on the line above (Section III, Line 1b of the Form), you must amend your organizing document to specify the supported organization(s) by name. Otherwise you will not meet the operational test under section 509(a)(3) and you will need to go back to <i>Part X</i> to reconsider your public charity status.
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Schedule D	1b	See the instructions for <i>Part V</i> , line 2a, (below) for a description of the terms " family or business relationship ." <ul style="list-style-type: none">• "Family relationships" include the individual's spouse, ancestors, children, grandchildren, great grandchildren, siblings (whether by whole or half blood), and the spouses of children, grandchildren, great grandchildren, and siblings.• "Business relationships" include employment and contractual relationships, and common ownership of a business where any officers, directors, or trustees, individually or together, possess more than a 35% ownership interest in common.• "Ownership" means voting power in a corporation, profits interest in a partnership, or beneficial interest in a trust.
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Schedule D	1b	See the instructions for <i>Part V</i> , line 2a, (below) for a description of the terms " family or business relationship ." <ul style="list-style-type: none">• "Family relationships" include the individual's spouse, ancestors, children, grandchildren, great grandchildren, siblings (whether by whole or half blood), and the spouses of children, grandchildren, great grandchildren, and siblings.• "Business relationships" include employment and contractual relationships, and common ownership of a business where any officers, directors, or trustees, individually or together, possess more than a 35% ownership interest in common.• "Ownership" means voting power in a corporation, profits
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		<ul style="list-style-type: none">• Ownership means voting power in a corporation, profits interest in a partnership, or beneficial interest in a trust.
Schedule D	1b	See the instructions for <i>Part V</i> , line 2a, (below) for a description of the terms " family or business relationship ."
		<ul style="list-style-type: none">• "Family relationships" include the individual's spouse, ancestors, children, grandchildren, great grandchildren, siblings (whether by whole or half blood), and the spouses of children, grandchildren, great grandchildren, and siblings.• "Business relationships" include employment and contractual relationships, and common ownership of a business where any officers, directors, or trustees, individually or together, possess more than a 35% ownership interest in common.• "Ownership" means voting power in a corporation, profits interest in a partnership, or beneficial interest in a trust.
Schedule D	1b	See the instructions for <i>Part V</i> , line 2a, (below) for a description of the terms " family or business relationship ."
		<ul style="list-style-type: none">• "Family relationships" include the individual's spouse, ancestors, children, grandchildren, great grandchildren, siblings (whether by whole or half blood), and the spouses of children, grandchildren, great grandchildren, and siblings.• "Business relationships" include employment and contractual relationships, and common ownership of a business where any officers, directors, or trustees, individually or together, possess more than a 35% ownership interest in common.• "Ownership" means voting power in a corporation, profits interest in a partnership, or beneficial interest in a trust.
Schedule D	2	<p>Answer "Yes" if your governing document, bylaws, or other internal rules and regulations show that a majority of your governing board consists of individuals who also serve on the governing board of the supported organization(s).</p> <p>Answer "No" if your governing document, bylaws, or other internal rules and regulations DO NOT show that a majority of your governing board consists of individuals who also serve on the governing board of the supported organization(s).</p> <p>If you answered "No":</p>
Schedule D	2	<p>Answer "Yes" if each supported organization has received a letter from the IRS recognizing it as a public charity under section 509(a)(1) or 509(a)(2). Then, go to <i>Section II</i>, line 1.</p> <p>Answer "No" if any supported organization has not received a letter from the IRS recognizing it as a public charity under section 509(a)(1) or 509(a)(2). Then, go to line 3.</p>
Schedule D	2	Include amounts received from members to provide support to the organization. Do not include payments from members or on behalf of members to purchase admissions, merchandise, services, or use of facilities.
Schedule D	2 Membership fees received	Include amounts received from members to provide support to the organization. Do not include payments from members or on behalf of members to purchase admissions, merchandise, services, or use of facilities.
Schedule D	2 Membership fees received	Include amounts received from members to provide support to the organization. Do not include payments from members or on behalf of members to purchase admissions, merchandise, services, or use of facilities.
Schedule D	2 Membership fees received	Include amounts received from members to provide support to the organization. Do not include payments from members or on behalf of members to purchase admissions, merchandise, services, or use of facilities.
Schedule D	3	Include gross income from dividends, interest, payments received on securities, loans, rents, and royalties that are held for investment purposes.
Schedule D	3	Answer "Yes" if you are a charitable trust under state law, you name each specified publicly supported organization as a beneficiary in your trust agreement, and each beneficiary organization has the power to enforce the trust and compel an accounting under state law

		accounting under state law.
Schedule D	3	Caution: If any organization you intend to support has not received a letter from the IRS recognizing it as a public charity under section 509(a)(1) or 509(a)(2), or has not received a determination recognizing that it is tax-exempt under section 501(c)(4), (5), or (6), you must demonstrate, in writing, that each organization you support is described in section 509(a)(1) or 509(a)(2). For example, if you support a church or foreign organization, you should describe how this organization qualifies as a public charity under section 509(a)(1) or 509(a)(2).
Schedule D	3	
Schedule D	3	
Schedule D	3	<p>Answer "Yes" if any supported organization you listed in line 1 received a letter from the IRS stating that it is exempt under section 501(c)(4), (5), or (6). Also, to show how the organization meets the public support test, submit the amounts and sources of revenue for the last four completed tax years for the supported organization(s). If the supported organization has been in existence for at least one year but less than four years, submit financial data for the completed years. You should provide the requested financial data in the format shown on <i>Part IX-A. Statement of Revenues and Expenses</i>, for each supported organization. You must then submit the lists requested by <i>Part X</i>, line 6b(ii), which is applicable to the public support test under section 509(a)(2).</p> <p>Answer "No" if no supported organization listed in line 1 has been recognized as tax-exempt under section 501(c)(4), (5), or (6).</p> <p>Caution: If any organization you intend to support has not received a letter from the IRS recognizing it as a public charity under section 509(a)(1) or 509(a)(2), or has not received a determination recognizing that it is tax-exempt under section 501(c)(4), (5), or (6), you must demonstrate, in writing, that each organization you support is described in section 509(a)(1) or 509(a)(2). For example, if you support a church or foreign organization, you should describe how this organization qualifies as a public charity under section 509(a)(1) or 509(a)(2).</p>
Schedule D	3 Gross investment income	Include gross income from dividends, interest, payments received on securities, loans, rents, and royalties that are held for investment purposes.
Schedule D	3 Gross investment income	Include gross income from dividends, interest, payments received on securities, loans, rents, and royalties that are held for investment purposes.
Schedule D	3 Gross investment income	Include gross income from dividends, interest, payments received on securities, loans, rents, and royalties that are held for investment purposes.
Schedule D	4	<p>Net income from unrelated business activities generally includes income from any trade or business activity that is regularly carried on, not conducted with substantially all (at least 85%) volunteer labor, and not related to your exempt purposes. (This amount can be taken from Form 990-T, if filed.)</p> <p>Report on line 9 income from activities that are not related to the accomplishment of your exempt purposes, but are not considered unrelated business activities. For example, income from the sale of merchandise by volunteers that is not treated as an unrelated trade or business is reported on line 9.</p> <p>See Publication 598 for additional information regarding unrelated business income.</p>
Schedule D	4 Net unrelated business income	Net income from unrelated business activities generally includes income from any trade or business activity that is regularly carried on, not conducted with substantially all (at least 85%) volunteer labor, and not related to your exempt purposes. (This amount can be taken from Form 990-T, if filed.)

		<p>Report on line 9 income from activities that are not related to the accomplishment of your exempt purposes, but are not considered unrelated business activities. For example, income from the sale of merchandise by volunteers that is not treated as an unrelated trade or business is reported on line 9.</p> <p>See Publication 598 for additional information regarding unrelated business income.</p>
Schedule D	4 Net unrelated business income	<p>Net income from unrelated business activities generally includes income from any trade or business activity that is regularly carried on, not conducted with substantially all (at least 85%) volunteer labor, and not related to your exempt purposes. (This amount can be taken from Form 990-T, if filed.)</p> <p>Report on line 9 income from activities that are not related to the accomplishment of your exempt purposes, but are not considered unrelated business activities. For example, income from the sale of merchandise by volunteers that is not treated as an unrelated trade or business is reported on line 9.</p> <p>See Publication 598 for additional information regarding unrelated business income.</p>
Schedule D	4 Net unrelated business income	<p>Net income from unrelated business activities generally includes income from any trade or business activity that is regularly carried on, not conducted with substantially all (at least 85%) volunteer labor, and not related to your exempt purposes. (This amount can be taken from Form 990-T, if filed.)</p> <p>Report on line 9 income from activities that are not related to the accomplishment of your exempt purposes, but are not considered unrelated business activities. For example, income from the sale of merchandise by volunteers that is not treated as an unrelated trade or business is reported on line 9.</p> <p>See Publication 598 for additional information regarding unrelated business income.</p>
Schedule D	4a	<p>Answer "Yes" if the officers, directors, trustees, or members of the supported organization(s) elect or appoint any of your officers, directors, or trustees.</p>
Schedule D	4b	<p>Answer "Yes" if any members of the governing body of the supported organization(s) also serve as your officers, directors, trustees, or hold another important office for your organization.</p>
Schedule D	4c	<p>Answer "Yes" if your officers, directors, or trustees maintain a close and continuous working relationship with the officers, directors, or trustees of the supported organization(s).</p>
Schedule D	4d	<p>Answer "Yes" if the supported organization has a significant involvement in your investment policies, making and timing of grants, and directing the use of your income and assets.</p>
Schedule D	5	<p>If you are requesting tax exemption as a supporting organization under the "operated in connection with" relationship, you must satisfy the Responsiveness Test AND either:</p> <ul style="list-style-type: none">the Integral Part Test, orthe Alternative Integral Part Test. <p>You have completed the Responsiviness Test (Section II, Line 4 of the Form). If you are able to satisfy the Integral Part Test requirement beginning on this page (in Section II, Line 5 of the Form), then you will not have to complete the Alternative Integral Part Test (Section II, Line 6 of the Form).</p>
Schedule D	5	<p>Include the amount collected by any local tax authority from the public on your behalf.</p>
Schedule D	5 Taxes levied for your benefit	<p>Include the amount collected by any local tax authority from the public on your behalf.</p>

Schedule D	5 Taxes levied for your benefit	Include the amount collected by any local tax authority from the public on your behalf.
Schedule D	5 Taxes levied for your benefit	Include the amount collected by any local tax authority from the public on your behalf.
Schedule D	6	To determine the value of services or facilities furnished by a governmental unit, use the fair market value of the services or facilities furnished to you. Do not include the value of services or facilities generally provided to the public without charge.
Schedule D	6 Value of services or facilities furnished by a g	To determine the value of services or facilities furnished by a governmental unit, use the fair market value of the services or facilities furnished to you. Do not include the value of services or facilities generally provided to the public without charge.
Schedule D	6 Value of services or facilities furnished by a g	To determine the value of services or facilities furnished by a governmental unit, use the fair market value of the services or facilities furnished to you. Do not include the value of services or facilities generally provided to the public without charge.
Schedule D	6 Value of services or facilities furnished by a g	To determine the value of services or facilities furnished by a governmental unit, use the fair market value of the services or facilities furnished to you. Do not include the value of services or facilities generally provided to the public without charge.
Schedule D	6a	<p>To satisfy the alternative integral part test as a supporting organization, you must distribute at least 85% of your annual "net income" to the organization(s) you support.</p> <p>For purposes of Schedule D, "net income" has the same meaning as the term "adjusted net income," which is applicable to private operating foundations.</p> <p>In general, "adjusted net income" is the excess of gross income, including gross income from any unrelated trade or business, determined with certain modifications, reduced by total deductions. Gross income does not include gifts, grants, or contributions.</p> <p>See the full glossary description below of adjusted net income (for Schedule D) to be used in calculating whether you meet the 85% distribution threshold.</p>
Schedule D	6b	Provide the total amount distributed annually to this supported organization. Also, indicate how this amount will vary from year to year.
Schedule D	6b(2) a	
Schedule D	6b(2) b	The required list for this line should include the name of and amounts paid by each individual or organization included on line 9, <i>Part IX-A. Statement of Revenues and Expenses</i> , that were greater than the larger of 1% of line 10, of the <i>Part IX-A. Statement of Revenues and Expenses</i> or \$5,000 for any completed tax year. Your list for each payer must show a year-by-year breakdown of the amounts reported for completed tax years on <i>Part IX-A. Statement of Revenues and Expenses</i> , line 9.

Caution: Do not include disqualified persons in this list.
Disqualified persons should be listed in line 6b(ii)(a).

If you did not receive such payments, check the box for this line.

For purposes of this application, a "[disqualified person](#)" is any individual or organization that is:

- A "[substantial contributor](#)" to you (defined below).
- An officer, director, trustee, or any other individual who has similar powers or responsibilities.
- An individual who owns more than 20% of the total combined voting power of a [corporation](#) that is a substantial contributor.
- An individual who owns more than 20% of the profits interest of a partnership that is a substantial contributor.
- An individual who owns more than 20% of the beneficial interest of a [trust](#) or estate that is a substantial contributor.
- A member of the [family](#) of any individual described in 1, 2, 3, 4, or 5 above.
- A corporation in which any individuals described in 1, 2, 3, 4, 5, or 6 above, hold more than 35% of the total combined voting power.
- A trust or estate in which any individuals described in 1, 2, 3, 4, 5, or 6 above, hold more than 35% of the beneficial interests.
- A partnership in which any individuals described in 1, 2, 3, 4, 5, or 6 above, hold more than 35% of the profits interest.

Substantial contributor. A "[substantial contributor](#)" is any individual or organization that gave more than \$5,000 to you from the date you were formed or other date that your exemption would be effective, to the end of the year in which the contributions were received. This total amount contributed must also be more than 2% of all the contributions you received. A creator of a trust is treated as a substantial contributor regardless of the amount contributed.

A "member of the family" includes the spouse, ancestors, children, grandchildren, great grandchildren, and their spouses.

Schedule D	6b(2) b	The required list for this line should include the name of and amounts paid by each individual or organization included on line 9, <i>Part IX-A. Statement of Revenues and Expenses</i> , that were greater than the larger of 1% of line 10, of the <i>Part IX-A. Statement of Revenues and Expenses</i> or \$5,000 for any completed tax year. Your list for each payer must show a year-by-year breakdown of the amounts reported for completed tax years on <i>Part IX-A. Statement of Revenues and Expenses</i> , line 9.
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Caution: Do not include [disqualified persons](#) in this list.
[Disqualified persons](#) should be listed in line 6b(ii)(a).

Schedule D	6b(ii) a
Schedule D	6b(ii) a
Schedule D	6b(ii) a
Schedule D	6b(ii) b

The required list for this line should include the name of and amounts paid by each individual or organization included on line 9, *Part IX-A. Statement of Revenues and Expenses*, that were greater than the larger of 1% of line 10, of the *Part IX-A. Statement of Revenues and Expenses* or \$5,000 for any completed tax year. Your list for each payer must show a year-by-year breakdown of the amounts reported for completed tax years on *Part IX-A. Statement of Revenues and Expenses*, line 9.

Caution: Do not include disqualified persons in this list.
Disqualified persons should be listed in line 6b(ii)(a).

If you did not receive such payments, check the box for this line.

For purposes of this application, a "[disqualified person](#)" is any individual or organization that is:

- A "[substantial contributor](#)" to you (defined below).
- An officer, director, trustee, or any other individual who has similar powers or responsibilities.
- An individual who owns more than 20% of the total combined voting power of a [corporation](#) that is a substantial contributor.
- An individual who owns more than 20% of the profits interest of a partnership that is a substantial contributor.
- An individual who owns more than 20% of the beneficial interest of a [trust](#) or estate that is a substantial contributor.
- A member of the [family](#) of any individual described in 1, 2, 3, 4, or 5 above.
- A corporation in which any individuals described in 1, 2, 3, 4, 5, or 6 above, hold more than 35% of the total combined voting power.
- A trust or estate in which any individuals described in 1, 2, 3, 4, 5, or 6 above, hold more than 35% of the beneficial interests.
- A partnership in which any individuals described in 1, 2, 3, 4, 5, or 6 above, hold more than 35% of the profits interest.

Substantial contributor. A "[substantial contributor](#)" is any individual or organization that gave more than \$5,000 to you from the date you were formed or other date that your exemption would be effective, to the end of the year in which the contributions were received. This total amount contributed must also be more than 2% of all the contributions you received. A creator of a trust is treated as a substantial contributor regardless of the amount contributed.

A "member of the family" includes the spouse, ancestors, children, grandchildren, great grandchildren, and their spouses.

Schedule D

6b(ii)
b

The required list for this line should include the name of and amounts paid by each individual or organization included on line 9, *Part IX-A. Statement of Revenues and [Expenses](#)*, that were greater than the larger of 1% of line 10, of the *Part IX-A. Statement of Revenues and [Expenses](#)* or \$5,000 for any completed tax year. Your list for each payer must show a year-by-year breakdown of the amounts reported for completed tax years on *Part IX-A. Statement of Revenues and [Expenses](#)*, line 9.

Caution: Do not include [disqualified persons](#) in this list. [Disqualified persons](#) should be listed in line 6b(ii)(a).

Schedule D

6b(ii)
b

The required list for this line should include the name of and amounts paid by each individual or organization included on line 9, *Part IX-A. Statement of Revenues and Expenses*, that were greater than the larger of 1% of line 10, of the *Part IX-A. Statement of Revenues and Expenses* or \$5,000 for any completed tax year. Your list for each payer must show a year-by-year breakdown of the amounts reported for completed tax years on *Part IX-A. Statement of Revenues and Expenses*, line 9.

Caution: Do not include disqualified persons in this list. Disqualified persons should be listed in line 6b(ii)(a).

If you did not receive such payments, check the box for this line.

For purposes of this application, a "[disqualified person](#)" is any individual or organization that is:

- A "[substantial contributor](#)" to you (defined below).
- An officer, director, trustee, or any other individual who has similar powers or responsibilities.
- An individual who owns more than 20% of the total combined voting power of a [corporation](#) that is a substantial contributor.
- An individual who owns more than 20% of the profits interest of a partnership that is a substantial contributor.
- An individual who owns more than 20% of the beneficial interest of a [trust](#) or estate that is a substantial contributor.
- A member of the [family](#) of any individual described in 1, 2, 3, 4, or 5 above.
- A corporation in which any individuals described in 1, 2, 3, 4, 5, or 6 above, hold more than 35% of the total combined voting power.

- Substantial contributor.** A "[substantial contributor](#)" is any individual or organization that gave more than \$5,000 to you from the date you were formed or other date that your exemption would be effective, to the end of the year in which the contributions were received. This total amount contributed must also be more than 2% of all the contributions you received. A creator of a trust is treated as a substantial contributor regardless of the amount contributed.

Schedule	6b(ii)	The required list for this line should include the name of and
D	b	amounts paid by each individual or organization included on line 9, <i>Part IX-A. Statement of Revenues and Expenses</i> , that were greater than the larger of 1% of line 10, of the <i>Part IX-A. Statement of Revenues and Expenses</i> or \$5,000 for any completed tax year. Your list for each payer must show a year-by-year breakdown of the amounts reported for completed tax years on <i>Part IX-A. Statement of Revenues and Expenses</i> , line 9.

Schedule D	6b(ii) b	The required list for this line should include the name of and amounts paid by each individual or organization included on line 9, <i>Part IX-A. Statement of Revenues and Expenses</i> , that were greater than the larger of 1% of line 10, of the <i>Part IX-A. Statement of Revenues and Expenses</i> or \$5,000 for any completed tax year. Your list for each payer must show a year-by-year breakdown of the amounts reported for completed tax years on <i>Part IX-A. Statement of Revenues and Expenses</i> , line 9.
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If you did not receive such payments, check the box for this line.

- A "[substantial contributor](#)" to you (defined below).
- An officer, director, trustee, or any other individual who has similar powers or responsibilities.
- An individual who owns more than 20% of the total combined voting power of a [corporation](#) that is a substantial contributor.
- An individual who owns more than 20% of the profits interest of a partnership that is a substantial contributor.
- An individual who owns more than 20% of the beneficial interest of a [trust](#) or estate that is a substantial contributor.
- A member of the [family](#) of any individual described in 1, 2, 3, 4, or 5 above.
- A corporation in which any individuals described in 1, 2, 3, 4, 5, or 6 above, hold more than 35% of the total combined voting power.
- A trust or estate in which any individuals described in 1, 2, 3, 4, 5, or 6 above, hold more than 35% of the beneficial interests.
- A partnership in which any individuals described in 1, 2, 3, 4, 5, or 6 above, hold more than 35% of the profits interest.

A "member of the family" includes the spouse, ancestors, children,

Schedule D	6b(ii) b	<p>grandchildren, great grandchildren, and their spouses.</p> <p>The required list for this line should include the name of and amounts paid by each individual or organization included on line 9, <i>Part IX-A. Statement of Revenues and Expenses</i>, that were greater than the larger of 1% of line 10, of the <i>Part IX-A. Statement of Revenues and Expenses</i> or \$5,000 for any completed tax year. Your list for each payer must show a year-by-year breakdown of the amounts reported for completed tax years on <i>Part IX-A. Statement of Revenues and Expenses</i>, line 9.</p> <p>Caution: Do not include disqualified persons in this list. Disqualified persons should be listed in line 6b(ii)(a).</p>
Schedule D	6d	<p>Answer "Yes" if your funds are "earmarked" for a particular program or activity.</p> <p>If you distribute your income to, or for the use of, a particular department or program of an organization, list the total annual revenue of the supported department or program above (Section II, Line 6c of the Form).</p>
Schedule D	7	
Schedule D	7	<p>"Unusual grants" generally are substantial contributions and bequests from disinterested persons that by reason of their size adversely affect classification as a public charity. They are unusual, unexpected, and received from an unrelated party. If you answer "Yes" to line 7, submit a statement for each grant. The statement should include the name of the contributor, the date and amount of the grant, a brief description of the grant, and an explanation of why it is unusual. You should include details of any additional funds the supported organization expects to receive from the contributor(s) listed. If they qualify for unusual grant treatment, these amounts should be reported on <i>Part IX-A. Statement of Revenues and Expenses</i>, line 12.</p> <p>See Publication 557 for additional information about unusual grants.</p>
Schedule D	7	<p>Enter the total income from all sources not reported on lines 1 through 6, or lines 9, 11, and 13. Submit an itemized list showing each type and amount of income included on this line. Also, briefly describe each type of income.</p>
Schedule D	7	<p>"Unusual grants" generally are substantial contributions and bequests from disinterested persons that by reason of their size adversely affect classification as a public charity. They are unusual, unexpected, and received from an unrelated party. If you answer "Yes" to line 7, submit a statement for each grant. The statement should include the name of the contributor, the date and amount of the grant, a brief description of the grant, and an explanation of why it is unusual. You should include details of any additional funds the supported organization expects to receive from the contributor(s) listed. If they qualify for unusual grant treatment, these amounts should be reported on <i>Part IX-A. Statement of Revenues and Expenses</i>, line 12.</p> <p>See Publication 557 for additional information about unusual grants.</p>
Schedule D	7	<p>"Unusual grants" generally are substantial contributions and bequests from disinterested persons that by reason of their size adversely affect classification as a public charity. They are unusual, unexpected, and received from an unrelated party. If you answer "Yes" to line 7, submit a statement for each grant. The statement should include the name of the contributor, the date and amount of the grant, a brief description of the grant, and an explanation of why it is unusual. You should include details of any additional funds the supported organization expects to receive from the contributor(s) listed. If they qualify for unusual grant treatment, these amounts should be reported on <i>Part IX-A. Statement of Revenues and Expenses</i>, line 12.</p> <p>See Publication 557 for additional information about unusual grants.</p>

Schedule D	7	<p>"Unusual grants" generally are substantial contributions and bequests from disinterested persons that by reason of their size adversely affect classification as a public charity. They are unusual, unexpected, and received from an unrelated party. If you answer "Yes" to line 7, submit a statement for each grant. The statement should include the name of the contributor, the date and amount of the grant, a brief description of the grant, and an explanation of why it is unusual. You should include details of any additional funds you expect to receive from the contributors listed. If they qualify for unusual grant treatment, these amounts should be reported on <i>Part IX-A. Statement of Revenues and Expenses</i>, line 12.</p> <p>See Publication 557 for additional information about unusual grants.</p>
Schedule D	7	<p>"Unusual grants" generally are substantial contributions and bequests from disinterested persons that by reason of their size adversely affect classification as a public charity. They are unusual, unexpected, and received from an unrelated party. If you answer "Yes" to line 7, submit a statement for each grant. The statement should include the name of the contributor, the date and amount of the grant, a brief description of the grant, and an explanation of why it is unusual. You should include details of any additional funds the supported organization expects to receive from the contributor(s) listed. If they qualify for unusual grant treatment, these amounts should be reported on <i>Part IX-A. Statement of Revenues and Expenses</i>, line 12.</p> <p>See Publication 557 for additional information about unusual grants.</p>
Schedule D	7a	<p>The "operated in connection with" test requires that you specify the supported organization(s) by name in your organizing document unless there has been an historic and continuing relationship between you and the supported organization(s).</p>
Schedule D	7b	<p>An historic and continuing relationship depends on all the facts and circumstances that would demonstrate a substantial identity of interests between you and the supported organization.</p> <p>If you answer "No" to lines 7a and 7b, you may consider amending your organizing document to specify the supported organization(s) by name so you can answer "Yes" to line 7a. Otherwise, you will need to go back to <i>Part X</i> to reconsider your public charity status.</p>
Schedule D	8	
Schedule D	9	<p>"Gross receipts" is income from activities that you conduct to further your exempt purposes (excluding amounts listed on other lines). It includes payments by a governmental unit that may be called a "grant," but that is actually payment for a service or facility for the use of the government payer, rather than for the direct benefit of the public.</p> <p>Example:</p> <ul style="list-style-type: none">• The state government gives a conservation group a grant to study the consequences to an ecologically significant woodland area of a new sewage treatment plan. Although the payment is called a grant, it is actually gross receipts that should be included on line 9. The payment is by a governmental unit (state) for a study for its own use, not for the direct benefit of the general public. The study could have been done by a for-profit consulting company rather than by the tax-exempt conservation group. <p>Submit an itemized list of payments by any governmental units showing:</p> <ul style="list-style-type: none">• Payer (governmental unit or bureau).• Purpose of payment.• Amount. <p>Include as gross receipts the income from activity conducted:</p> <ul style="list-style-type: none">• Intermittently (not regularly carried on), such as an occasional

- auction.
 - With substantially all (at least 85%) volunteer labor, such as a car wash.
 - For the convenience of members, students, patients, officers, or employees, such as a parking lot for a [school](#)'s students and employees.
 - With substantially all contributed merchandise, such as a thrift store.

See Publication 598 for additional information regarding income that is not from an unrelated trade or business.

Schedule D	9	
Schedule D	9	" Gross receipts " is income from activities that you conduct to further your exempt purposes (excluding amounts listed on other lines). It includes payments by a governmental unit that may be called a "grant," but that is actually payment for a service or facility for the use of the government payer, rather than for the direct benefit of the public.
	Gross receipts from admissions, merchandise sold	

Example:

- The state government gives a conservation group a grant to study the consequences to an ecologically significant woodland area of a new sewage treatment plan. Although the payment is called a grant, it is actually [gross receipts](#) that should be included on line 9. The payment is by a governmental unit (state) for a study for its own use, not for the direct benefit of the general public. The study could have been done by a for-profit consulting company rather than by the tax-exempt conservation group.

Submit an itemized list of payments by any governmental units showing:

- Payer (governmental unit or bureau).
- Purpose of payment.
- Amount.

Include as [gross receipts](#) the income from activity conducted:

- Intermittently (not regularly carried on), such as an occasional auction.
- With substantially all (at least 85%) volunteer labor, such as a car wash.
- For the convenience of members, students, patients, officers, or employees, such as a parking lot for a school's students and employees.
- With substantially all contributed merchandise, such as a thrift store.

See Publication [598](#) for additional information regarding income that is not from an unrelated trade or business.

Schedule D	9	
	Gross receipts from admissions, merchandise sold	" Gross receipts " is income from activities that you conduct to further your exempt purposes (excluding amounts listed on other lines). It includes payments by a governmental unit that may be called a "grant," but that is actually payment for a service or facility for the use of the government payer, rather than for the direct benefit of the public.

Example:

- The state government gives a conservation group a grant to study the consequences to an ecologically significant woodland area of a new sewage treatment plan. Although the payment is called a grant, it is actually [gross receipts](#) that should be included on line 9. The payment is by a governmental unit (state) for a study for its own use, not for the direct benefit of the general public. The study could have been done by a for-profit consulting company rather than by the tax-exempt conservation group.

Submit an itemized list of payments by any governmental units showing:

- Payer (governmental unit or bureau).
- Purpose of payment.
- Amount.

Include as [gross receipts](#) the income from activity conducted:

- Intermittently (not regularly carried on), such as an occasional auction.
- With substantially all (at least 85%) volunteer labor, such as a car wash.
- For the convenience of members, students, patients, officers, or employees, such as a parking lot for a school's students and employees.
- With substantially all contributed merchandise, such as a thrift store.

See Publication [598](#) for additional information regarding income that is not from an unrelated trade or business.

Schedule D	9	" Gross receipts " is income from activities that you conduct to further your exempt purposes (excluding amounts listed on other lines). It includes payments by a governmental unit that may be called a "grant," but that is actually payment for a service or facility for the use of the government payer, rather than for the direct benefit of the public.
	Gross receipts from admissions, merchandise sold	

Example:

- The state government gives a conservation group a grant to study the consequences to an ecologically significant woodland area of a new sewage treatment plan. Although the payment is called a grant, it is actually [gross receipts](#) that should be included on line 9. The payment is by a governmental unit (state) for a study for its own use, not for the direct benefit of the general public. The study could have been done by a for-profit consulting company rather than by the tax-exempt conservation group.

Submit an itemized list of payments by any governmental units showing:

- Payer (governmental unit or bureau).
- Purpose of payment.
- Amount.

Include as [gross receipts](#) the income from activity conducted:

- Intermittently (not regularly carried on), such as an occasional auction.
- With substantially all (at least 85%) volunteer labor, such as a car wash.
- For the convenience of members, students, patients, officers, or employees, such as a parking lot for a school's students and employees.
- With substantially all contributed merchandise, such as a thrift store.

See Publication [598](#) for additional information regarding income that is not from an unrelated trade or business.

Schedule D	Contributor	" Unusual grants " generally are substantial contributions and bequests from disinterested persons that by reason of their size adversely affect classification as a public charity . They are unusual, unexpected, and received from an unrelated party. If you answer "Yes" to line 7, submit a statement for each grant. The statement should include the name of the contributor, the date and amount of the grant, a brief description of the grant, and an explanation of why it is unusual. You should include details of any additional funds you expect to receive from the contributors listed. If they
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quality for unusual grant treatment, these amounts should be reported on *Part IX-A. Statement of Revenues and Expenses*, line 12.

See Publication 557 for additional information about [unusual grants](#).

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See Publication 557 for additional information about [unusual grants](#).

Schedule D	Supported Organization	Enter the name, address, and Federal Employer ID number (EIN) of each organization you support.
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Schedule E		Answer "Yes" if you wish to request exemption under section 501(c)(4) for the period before the postmark date of your Form 1023. If "Yes", attach page 1 of Form 1024. Form 1024 is available on the IRS website at www.irs.gov or by calling 1-800-829-3676.
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If you qualify for exemption under section 501(c)(4), you will not be liable for income tax returns as a taxable entity, but you will need to file any exempt organization returns for which you may be responsible. Contributions to section 501(c)(4) organizations are generally not deductible by donors.

Answer "No" if you do not wish to be tax exempt under section 501(c)(4) for the period before the postmark date of your Form 1023. If you do not request and obtain exemption under section 501(c)(4) for the period before the postmark date of your Form 1023, you may be liable for income tax returns as a taxable entity for that time period.

Schedule E	1	Answer "Yes" if you are a church or an association of churches. You should have also checked <i>Part X</i> , line 5a, and completed <i>Schedule A</i> . If you qualify as a church or an association of churches, your exemption will be effective from the date of your legal formation.
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Answer "Yes" if you are an integrated auxiliary of a church. If you qualify as an integrated auxiliary of a church, your exemption will be effective from the date of your legal formation.

An "integrated auxiliary of a church" refers to a class of organizations that are related to a church or convention or association of churches, but are not such organizations themselves. In general, you must:

- Be described as both tax exempt under section 501(c)(3) and a

[public charity](#) described in sections 509(a)(1), (2), or (3); and

- Receive financial support primarily from internal church sources as opposed to public or governmental sources.

Men's and women's organizations, seminaries, mission societies, and youth groups that satisfy the above referenced sections 501(c)(3) and 509(a)(1), (2), or (3) requirements are considered integrated auxiliaries whether or not they meet the internal support requirements. More guidance as to the types of organizations that qualify as integrated auxiliaries can be found in Treas. Regs. section 1.6033-2(h).

Schedule E	2a	Answer "Yes" if you are a public charity and your annual gross receipts are normally \$5,000 or less. For information about whether your annual gross receipts are normally \$5,000 or less, see Publication 557. If you qualify as an organization with annual gross receipts of normally \$5,000 or less, your exemption would be effective from the date of your legal formation.
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Answer "No" if you are a [private foundation](#), regardless of your gross receipts.

Schedule E	2b	Answer "Yes" if: <ul style="list-style-type: none">• Your gross receipts were normally less than \$5,000 for years before your last completed tax year,• Your gross receipts normally exceeded \$5,000 for your last completed tax year, and• You filed this application within 90 days from the end of your last completed tax year.
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Schedule E	3a	Lines 3a, 3b, and 3c are applicable to subordinates included in a group exemption application. See Publication 557 for information regarding group exemptions. If you were a subordinate of a group exemption that was timely filed and you are filing for exemption within 27 months from the date you were notified by the organization holding the group exemption letter that either (1) you are no longer covered by the group exemption letter, or (2) the group exemption request was denied, answer "Yes" and do not complete the remainder of this schedule.
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Schedule E	4	Answer "Yes" if you were formed on or before October 9, 1969. If you are a corporation , your formation date is the date your articles of incorporation were filed with and approved by your state officials. If you are an association, your formation date is the date you adopted your organizing document . If you are a trust , your formation date is generally the date your trust was both adopted and funded.
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Caution: If you answer "Yes," do not complete the rest of this schedule. As an organization formed on or before October 9, 1969, your exemption would be effective from the date of your legal formation. Answer "No" if you were formed after October 9, 1969.

Schedule E	5	You may receive an extension of time to file Form 1023 beyond the 27-month period if you can establish that you acted reasonably and in good faith, and that granting an extension will not prejudice the interests of the government. <ul style="list-style-type: none">• You filed Form 1023 before the IRS discovered your failure to file.• You failed to file because of intervening events beyond your control.• You exercised reasonable diligence but you were not aware of the filing requirements. (The complexity of your filing and experience in these matters is taken into consideration.)• You reasonably relied on written advice from us.• You reasonably relied on the advice of a qualified tax professional who failed to file or advise you to file Form 1023.
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Answer "Yes" if you wish to request an extension of time to file under these provisions. If you answer "Yes," describe in detail the reasons for filing late based on the factors listed above. Do not complete the rest of this schedule.

Answer "No" if you do not wish to request an extension under these provisions and go to line 6a

Schedule E	6a	<p>By answering "Yes," and completing <i>Part X</i>, line 6a, you are eligible for an advance ruling to be classified as a public charity from the postmark date of your application.</p> <p>Do not complete line 6a, 6b, or 7 if you answered "Yes" in <i>Part X</i>, lines 5a, 5b, 5c, 5d, or 5e.</p>
Schedule E	6b	<p>If you anticipate significant changes in your sources of support in the future, answer "Yes," and the IRS will base your qualification for an advance ruling on the financial information you provide in line 7. If you check "Yes," complete the financial information requested in line 7 of Schedule E.</p> <p>If you answer "No," the IRS will base your qualification for an advance ruling on the financial information you provided in <i>Part IX</i>. If you answer "No," do not complete line 7 of <i>Schedule E</i>.</p>
Schedule F	1	<p>The type of housing you provide should include both a description of the type of facility provided, such as apartment complex, condominium, cooperative, or private residence, and the nature of your facility, such as assisted-living facility, continuing-care facility, nursing home, low-income facility, etc.</p>
Schedule F	2	<p>Answer "Yes" if you charge daily, weekly, monthly, or annual fees or maintenance charges.</p>
Schedule F	2a	<p>Answer "Yes" if you charge a one-time fee for admission to your facility.</p>
Schedule F	2b	<p>Answer "Yes" if you charge daily, weekly, monthly, or annual fees or maintenance charges.</p>
Schedule F	2c	<p>A "community" refers to the area that will be served by your facility. For example, a community may be a local area or a region.</p>
Schedule F	3a	
Schedule F	7	<p>See the instructions for <i>Part V</i>, line 7a (below), for a description of the terms arm's length and fair market value:</p> <p>An "arm's length" standard exists where the parties have an adverse (or opposing) interest. For example, a seller wants to sell his goods at the highest possible price, while a buyer wants to buy at the lowest possible price. These are adverse interests.</p> <p>In negotiating with a person, an adverse interest is assumed if that person is otherwise unrelated to you in the sense of not being in a position to exercise substantial influence over you or your affairs. If the person is in a position to exercise substantial influence over your affairs, then an arm's length standard requires additional precautions to eliminate the effect of the relationship.</p> <p>Using a conflict of interest policy, information about comparable transactions between unrelated parties, and reliable methods for evaluating the transaction, are examples of precautions that would help make the negotiation process equivalent to one between unrelated persons.</p> <p>"Fair market value" is the price at which property or the right to use property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy, sell, or transfer property or the right to use property, and both having reasonable knowledge of relevant facts.</p>
Schedule F	8	<p>Answer "Yes" if you manage or intend to manage your programs through your own employees or by using volunteers.</p> <p>Answer "No" if you engage or intend to engage a separate organization or independent contractor.</p> <p>Make sure your answer is consistent with the information provided in <i>Part VIII</i> (on Line 7b of the Form).</p>
Schedule F	9	<p>Government programs include federal, state, or local government programs.</p>
Schedule G	1a	<p>For purposes of this schedule, a "for-profit" organization is one in which persons are permitted to have an ownership or partnership</p>

		interest, such as corporate stock. It includes sole proprietorships, corporations , and other entities that provide for ownership interests.
Schedule G	3	Enter the complete name exactly as it appeared in the Organizing document , including amendments, and provide information as indicated below.
Schedule H	1a	<p>Answer "Yes" if you are a private foundation and you are requesting advance approval of your grant-making procedures under section 4945(g).</p> <p>Answer "No" if you are a private foundation but do not wish to request advance approval of your grant-making procedures under section 4945(g). If you answer "No," the amounts you distribute as educational grants provided to individuals may be considered taxable expenditures under section 4945.</p> <p>See Publication 578 for more information about taxable expenditures and advance approval of grant-making procedures of a private foundation.</p>
Schedule H	1b	If you have different grant programs, describe the purpose and amount of each program.
Schedule H	1c	If you award educational loans, describe the terms of the loan (for example, interest rate, duration, forgiveness provision, etc.). Also, describe how any other loan institutions are involved in your program.
Schedule H	1d	Explain how you will publicize your program and whether you publicize to the general public or to another group of possible recipients. Include specific information about the geographic area in which your program will be publicized and the means you will use, such as through newspaper advertisements, school district announcements, or community groups.
Schedule H	1e	Include copies of any solicitation materials for applicants or materials announcing the awards. If solicitation is done orally through school counselors or others, attach a full explanation.
Schedule H	2	Organizations that make grants to individuals must maintain adequate records and case histories showing the name and address of each recipient pursuant to Revenue Ruling 56-304, 1956-2 C.B. 306 .
Schedule H	4a	<p>See Publication 578, Chapter VI, <i>Taxable Expenditures: Advance approval of grant-making procedure</i>, for additional information regarding private foundations requesting advance approval of individual grant procedures.</p> <p>Line 4a: Answer "Yes" on Line 4a if you award scholarships on a preferential basis because you require, as an initial qualification, that the individual be an employee or be related to an employee of a particular employer.</p>
Schedule H	4c	Answer "No" if you do not provide scholarships, fellowships, or educational loans to employees of a particular employer.
Schedule H	4d	Answer "No" if you do not provide scholarships, fellowships, or educational loans to children of employees of a particular employer.
		Note: For purposes of this schedule, a program for children of employees of a particular employer includes children and family members of employees.
Schedule H	4e	Note: For purposes of this schedule, a program for children of employees of a particular employer includes children and family members of employees.
Schedule H	4f	Note: For purposes of this schedule, a program for children of employees of a particular employer includes children and family members of employees.